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# Tax Law of New Jersey

Revision of 1903,

WITH

ANNOTATIONS, AMENDMENTS AND SUPPLEMENTS TO

1905.

Digest of Laws pertaining to the Subject of Taxation.

Precedents and Forms.

---


PREPARED BY

THE BOARD OF EQUALIZATION OF TAXES OF NEW JERSEY.

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UNIVERSITY OF CALIFORNIA

# Revised Tax Act of 1903.

**With Annotations, Amendments and Supplements.**

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## CHAPTER 208.

An Act for the assessment and collection of taxes.

BE IT ENACTED *by the Senate and General Assembly of the State of New Jersey:*

### ARTICLE I.

#### PERSONS AND PROPERTY TO BE TAXED.

Poll tax.

1. A poll tax[1] of one dollar shall be assessed upon every male inhabitant of this state of the age of twenty-one years and upwards except paupers, idiots and insane persons, subject, however, to the exemptions hereinafter provided.

Property taxable.

Taxing district.

2. All property,[2] real and personal, within the jurisdiction of this state,[3] not expressly exempted by this act, or excluded from its operation, shall be subject to annual taxation at its true value under this act, and shall be entered on the list of taxable property; the term "taxing district," as used in this act, shall be construed to include

[1] No poll tax can be levied upon a person temporarily resident in this State. The statutes direct it to be levied upon "inhabitants," which implies more than a mere residence; it requires the domicile to be within the State. State *v.* Ross, 3 Zab. 517; State *v.* Casper, 7 Vroom 368.

[2] Property shall be assessed under general laws, by uniform rules, according to its true value. State Constitution, Art. IV., § 7, Par. 12.

[3] R. R. Case *v.* Penn, 15 Wall. 355; Gloucester Ferry Co. *v.* Penn, 114 U. S. 196.

every political division less than a county whose inhabitants or officers have the power to levy taxes; the term "assessor" shall apply to all officers charged with the assessment of taxes, and the term "collector" to officers charged with the collection thereof.

Assessor.
Collector.

Property exempt.

3. The following property shall be exempt from taxation under this act, namely:[1]

Securities of U. S., state, county, school district.

(1) The bonds and other securities of the United States[2] and all bonds, securities, improvement certificates and other evidences of indebtedness heretofore or hereafter issued by this state or by any county thereof, or by any taxing district or school district of this state, and the personal property owned by citizens or corporations of this state situate and being out of the state upon which taxes shall have been actually assessed and paid within twelve months next before May twentieth, being the day prescribed by law for commencing the assessment;[3]

Property of U. S., state, &c.

(2) The property of the United States and of the state of New Jersey and of the respective counties, school districts, and taxing districts when used for public purposes, but this exemption shall not include real property bought in for debts or on foreclosures of mortgages given to

[1] It is a well settled principle of law that no property can be exempt from taxation unless the intention of the Legislature to exempt appears clearly in the language of the law. Exemptions are not favored in the law and should always be strictly construed. State *v.* Woodruff, 8 Vroom 141; State *v.* Love, 8 Vroom 60. As to individuals and corporations, there must be express words to exempt; as to municipal corporations, there must be express words to tax. Camden County *v.* Washington Township, 31 Vroom 367. NON-TAXABLE PROPERTY.—In addition to the specific exemptions, there are also circumstances under which property may be non-taxable, such as: Goods in transit, Coe *v.* Errol, 116 U. S. 517; Detmond & Cox *v.* Engle, 5 Vroom 425; Erie Railroad Co. *v.* State, 2 Vroom 531; Lehigh and Wilkesbarre Coal Co. *v.* Carrigan, 10 Vroom 35; State *v.* Falkenburgh, 3 Gr. 320, 327; Metropolitan Insurance Co. of New York *v.* City of Newark, 33 Vroom 14. Imported goods in hands of importers, Low *v.* Austin, 13 Wall, 29; Gerdan *v.* Davis, 38 Vroom 88. Goods exported from other States, United States Constitution, Art. I., § 9, Par. 5, and §§ 2, 9, 10. BIOLOGICAL STATIONS.—The real property devoted to fish and shell-fish culture, and biological stations, is exempt from taxation under act approved April 4, 1891, p. 325.

[2] U. S. Rev. Stat., §§ 3701 and 5413; Howard Savings Inst. *v.* Newark, 34 Vroom 547, reversing Id. 65.

[3] Smith *v.* Ramsey, 25 Vroom 546; De Baun *v.* Smith, 26 Vroom 110.

secure loans out of public funds or out of money in court, which property shall be taxed unless devoted to public uses;[1]

Property of national guard.

(3) Any building, real estate or personal property used solely by any organization of the national guard for military purposes, and purchased or erected at public expense; also any building and lot and the personal property in said building used for an armory and owned by an incorporated armory association composed entirely of members of the national guard of this state and supported in whole or in part by annual state appropriation, on condition that all the income derived from said property above the expense of its maintenance and repair shall be used exclusively for such national guard and armory;

Schools, colleges, libraries, churches, &c.

(4) All buildings actually and exclusively used for colleges, schools, academies and seminaries not conducted for profit;[2] also all buildings actually and exclusively used for public libraries, religious worship,[3] or for asylums or schools for feeble-minded or idiotic persons and children, and owned by corporations of this state authorized to carry on such charities, and the land whereon the same are situated necessary to the fair use and enjoyment thereof, not exceeding five acres in extent for each,[4] the furniture thereof and personal property used therein, and the endowment or fund held exclusively for the charitable purposes of the corporation owning such buildings;[5] the

[1] Newark *v.* Clinton Township, 20 Vroom 370; Newark *v.* Verona Township, 30 Vroom 94; Camden County *v.* Washington Township, 31 Vroom 367; Newark *v.* Belleville Township, 32 Vroom 455; Hackettstown *v.* Mt. Olive, 34 Vroom 191.

[2] Dwelling-houses connected with a college, academy or seminary of learning, for the accommodation of the professors and other officers, are exempt. State *v.* Ross, 4 Zab. 497; Montclair Military Academy *v.* Bowden, 36 Vroom 516. Private schoolhouses are exempt unless rented by the owner. Englewood School *v.* Chamberlain, 26 Vroom 292, reversing Id. 25, 549.

[3] Bancroft *v.* Magill, 40 Vroom 589. Lands held by trustees for a school, situate apart from the church edifice, are not exempt. State *v.* Krollman, 9 Vroom 323. CAMP MEETING ASSOCIATIONS are specifically exempt under act approved March 25, 1894, p. 140, § 7; P. L. 1870, p. 398. HOSPITALS, INFIRMARIES, ORPHANAGES, ASYLUMS, ETC., incorporated under act approved March 9, 1877, p. 159, are all exempt.

[4] Home for the Education and Care of Feeble-minded or Idiotic Persons and Children *v.* Township of Landis, 30 Vroom 343.

[5] Reformed Church *v.* Lyons, 3 Vroom 60; Trustees *v.* Silverthorn, 23 Vroom 73.

parsonage and the land whereon the same stands to an amount not exceeding five thousand dollars owned by any religious corporation of this state while actually used by the officiating clergyman thereof; also all buildings used exclusively for purposes considered charitable under the common law,[1] or belonging to any society or incorporated company formed for the purpose and actually engaged in the work of preventing cruelty to animals, with the land whereon the same are erected and which may be necessary for the fair enjoyment thereof, and the furniture and personal property used therein, the funds of all charitable institutions and associations collected and held exclusively for the sick and disabled members thereof, or for the widows of deceased members, or for the education, support or maintenance of the children of deceased members, and all endowments or funds held and administered exclusively for charitable purposes within this state; no buildings used for any such purposes which may be hired for rental, paid to a landlord, shall be exempt; the exemption described in this paragraph of a building and land used for charitable purposes shall extend to cases where the charity is supported partly by fees and charges received from or on behalf of beneficiaries occupying said building, provided the building is wholly controlled and the entire income therefrom is used by the charitable corporation for its charitable purposes;

Charitable institutions.

(5) The shares of stock of any corporation of this state, which by contract with the state is expressly exempted from taxation, and the shares of stock of any corporation of this state the capital or property whereof is made taxable to and against said corporation;[2]

Stock exempted by law.

[1] Sisters of Charity *v.* Township of Chatham, 23 Vroom 373, reversing 22 Vroom 89; Sisters of Charity *v.* Thompson; Same *v.* Cory, 61 Atl. Rep. 387; Paterson Rescue Mission *v.* High, Receiver, 35 Vroom 116; Litz *v.* Johnson, 36 Vroom 169; Children's Seashore House *v.* Atlantic City, 39 Vroom 385; Cooper Hospital *v.* Camden, 39 Vroom 691, reversing 34 Vroom 85.

[2] Easton Bridge Co. *v.* Metz, 2 Vroom 378; Singer Mfg. Co. *v.* Heppenheimer, 29 Vroom, reversing Id., 25 Vroom 439. The shares of stock and bonds and certificates of indebtedness of railroad and canal companies are not taxable in the hands of the individual shareholders, bondholders and creditors. P. L. 1888, p. 269.

(6) Graveyards not exceeding ten acres of ground, cemeteries and buildings for cemetery use erected thereon;[1] Cemeteries.

(7) The real and personal property of any exempt firemen's association, firemen's relief association,[2] and volunteer fire company incorporated under the laws of this state, and which is used exclusively for the purposes of such corporation;[3] Volunteer fire companies.

(8) All officers and franchises,[4] and all property used for railroad and canal purposes,[5] the taxation of which is provided for by any other law of this state. Certain railroad properties.

4. All persons enrolled as active members of the fire department[6] or of any organized volunteer fire department of any taxing district or fire district under the control of any township committee, common council or other authorized public body; all exempt firemen of any taxing district; all honorably discharged soldiers and sailors who have served in the army or navy of the United States during any war or rebellion and their widows during widowhood; and all members of the national guard during their term of service, shall be exempt on proper claim made therefor from poll taxes and from state, county and municipal taxation upon real and personal property or both to a valuation not exceeding in the aggregate five Exemptions of firemen, soldiers, sailors and their widows.

[1] Hoboken *v.* North Bergen, 14 Vroom 146; Newark *v.* Township of Clinton, 20 Vroom 370, 373; Mount Pleasant Cemetery *v.* Newark, 21 Vroom 66, reversed in 23 Vroom 539; Id., 29 Vroom 168. For act providing for incorporation of cemetery associations, see, also, P. L. 1879, p. 318; P. L. 1889, p. 419.

[2] Firemen's Relief Association *v.* Johnson, 33 Vroom 625.

[3] The property of the New Jersey Firemen's Home at Boonton, N. J., is exempt from taxation under act approved March 13, 1899, p. 34.

[4] Passaic Water Co. *v.* Paterson, 27 Vroom 471. Municipal franchises of public service corporations are taxable under act approved March 23, 1900, p. 502, and supplements approved April 3, 1902, p. 476, and P. L. 1903, pp. 225, 232. Board of Assessors *v.* Plainfield Water Co., 38 Vroom 358.

[5] Railroad and canal property is assessed under "An Act for the taxation of railroad and canal property," approved April 10, 1884. P. L., p. 142; supplement approved June 10, 1886; amended act approved March 27, 1888, p. 269, and April 2, 1888, p. 376; supplement approved March 17, 1891, p. 165; May 14, 1894, p. 286; March 31, 1897, p. 147; March 9, 1898, p. 59, and April 3, 1905. See chapter 91, Laws of 1905, *post*.

[6] Members of independent fire companies are not entitled to exemption. P. L. 1897, p. 136.

hundred dollars, which may be assessed against their property, in the case of active and exempt firemen in the municipality or township under the supervision of which they may be doing public fire duty, or in the service of which they became exempt; in the case of soldiers and sailors, in the municipality or township wherein they reside; no taxpayer shall be allowed more than one exemption under this section; the right to claim exemption shall extend to cases where it has accrued before and exists on the date when taxes are due and payable; sufficient evidence to the assessor or collector of taxes of the right to the exemptions in this section authorized shall be as follows; in the case of active and exempt firemen, the certificate of the proper public official in charge of the records showing that the claimant is such fireman, which shall be furnished without charge, and in the case of honorably discharged soldiers or sailors, or their widows, an honorable discharge, which shall be the last discharge, or the certificate of the adjutant-general of this state, and in the case of commissioned officers of the national guard the certificate of the adjutant-general of this state, and in the case of other members of the national guard, the certificate under oath of the commander of their company, battery or band; such certificates, where two or more claimants are entitled in the same taxing district may be in the form of a list, certified and verified by oath and filed with the assessor or collector at or before the time when taxes are payable.[1]

Right to exemption, evidence of.

Assessors to make valuations.

5. All property taxable under this act shall be valued by the assessors of the respective taxing districts; property omitted by the assessors may be assessed as hereinafter provided; all property shall be assessed to the owners thereof[2] with reference to the amount owned on the twentieth day of May in each year, and the persons so assessed for personal property shall be personally liable

[1] Exemption of property from taxation, based upon the *status*, vocation or conduct, past, present or future, of the owner, is unconstitutional under Art. IV., § 7, ¶ 12 of the Constitution. Tippett *v.* McGrath, 41 Vroom 110.

[2] State, Lindall *v.* Vanderbilt, 4 Vroom 38.

for the taxes thereon;[1] it shall be the duty of the state board of taxation[2] before the first day of April in each year to prepare suitable schedules for the use of assessors and collectors in making the lists, duplicates, statements and reports required by law.

## Article II.

### ASSESSMENT OF REAL PROPERTY.

Ascertain owners and valuations.

6. All real property shall be valued before the third Monday of August annually, and the assessor shall ascertain the names of the owners[3] of all real property situated in his taxing district, and shall, after examination and inquiry, determine the full and fair value of each parcel of real property situated in his taxing district at such price as, in his judgment, such parcel would sell for at a fair and bona fide sale by private contract on the twentieth day of May in said year, and shall make a list in tabular form of the names of the owners, and set down in proper columns opposite each name the description and area of each parcel sufficient to ascertain its location and extent and the value of each parcel as determined by the assessor;[4] property held in trust shall be assessed in the

[1] Broeck *v.* Jersey City, 15 Vroom 156.

[2] The State Board of Taxation was abolished by act approved March 29, 1905. See chapter 67, Laws of 1905, *post*. The Board of Equalization of Taxes of New Jersey was created in lieu thereof, and is therefore, by implication, vested with the powers and duties of the former board.

[3] Taxes on real estate may be assessed either against the tenant or owner, and the fact that by the lease the tenant must pay the taxes, does not prevent taxes from being assessed to and collected from the owner. State *v.* Blundell, 4 Zab. 402; State *v.* Binninger, 13 Vroom 529. After the assessor has ascertained and set down the name of the owner and the real estate to be assessed, in the course of his duties in making the assessment, he is not obliged to substitute the name of a subsequent owner, even if requested before the time to complete the assessment has expired. State, Forse *v.* Williamson, 4 Vroom 77.

[4] DESCRIPTION.—The assessor, in describing real estate under the act concerning taxes, may use abbreviations, so long as they are intelligible and leave no uncertainty as to the property upon which the impost is intended to be laid. State, Alden *v.* Newark, 7 Vroom 288. An assessment for taxes upon real estate will not be

name of one or more of the trustees as such separately from his individual assessment; if the name of the owner of any parcel shall be unknown it shall be so entered in

invalidated by the failure of the assessor to designate the real estate by such a description as would be sufficient to ascertain its valuation and extent. Such a description is only indispensable to create a lien on the real estate, and in its absence the tax may be enforced by any other lawful proceedings. Pfeiffer *v.* Miles, 19 Vroom 450. Assessments of taxes will not be set aside for mere irregularities or objections in form, which do not affect the substantial rights of parties. Dilts *v.* Taylor, 28 Vroom 370; Newark, &c., Traction Co. *v.* Arlington, 36 Vroom 150. No error in form of assessing lots by blocks, where no fraud or prejudice is shown. State, Paulinson *v.* Taylor, 6 Vroom 184. Even when such lots are of different values. State *v.* Collector, 4 Zab. 108. Where a farm lying within the city limits is mapped in lots on city atlas, no error to assess in lots instead of by the acre. State, Paulinson *v.* Taylor, 6 Vroom 184. Nor are lands so mapped out by the owner within the statute (P. L. 1876, p. 240) directing certain lands within incorporated districts to be assessed by the acre. State, Combes *v.* Vanhorne, 10 Vroom 444; State *v.* Union, 7 Vroom 310; State, *v.* Elizabeth, 10 Vroom 693; State *v.* Woodbridge, 13 Vroom 402; Clarke *v.* Mulford, 14 Vroom 550. Reference in the description of lands to blocks and lots on a map which is used as an assessors' map will also be sufficient where it does not appear that the owner was misled. State *v.* Manning, 12 Vroom 275; 13 Vroom 163. The principal reasons for a correct description are: 1. To inform the owner of the claim upon his property. 2. That if the taxes are not paid, the intending purchasers may know what property is offered for sale. 3. That a proper deed may be made to the purchaser. In municipalities having block maps, property must be described by block and lot numbers. P. L. 1888, p. 267; 1893, p. 87; 1894, p. 481. LANDS UNDER WATER.—That part of the land taxed lies below high water, or even below low-water mark, does not, of itself, vitiate an assessment, for although such land was originally in the State, yet it may have been granted by the State, and it is susceptible of ownership. State *v.* Collector, 4 Zab. 108. Whether lands of the State conveyed by statute for a term of years, or for any term, are taxable or not, depends not on the qualities of the estates so granted, but on the legislative intention expressed in such act. State, Morris Canal Co. *v.* Haight, 7 Vroom 471, affirming 6 Vroom 178. Where a license is given to owners of land lying on a navigable stream to wharf out below high-water mark, so far as the grant extends, the property is invested in the grantees, and is liable to taxation. State *v.* Sipple, 1 Dutch. 530. Where a person owns land above and below high-water mark, and an assessment for taxes is made upon the whole for an amount not greater than the value of the land above high-water mark, it will be sustained, but if a separate assessment is made on the land below high water, it cannot be supported. State *v.* Jersey City, 1 Dutch. 525; State, Morris Canal Co. *v.* Haight, 6 Vroom 178; 7 Vroom 471. BRIDGES.—If a bridge is assessed to a company as real estate, the assessment is good, and it makes no difference whether the interest is leasehold or fee-simple. State *v.* Metz, 5 Dutch. 122. All toll bridges are liable to taxation unless especially exempted. Bridge Proprietors ads. State, 1 Zab. 384; 2 Zab. 593.

the list of names, and where an owner is not known to reside in the taxing district, the list shall describe him as non-resident; when the line between taxing districts divides a farm or other tract of land each part shall be assessed in the taxing district where located.

Separation of values.

7. The state board of taxation[1] may by rule direct the assessor in any taxing district to determine the true value of each parcel of real estate assessed by him without the buildings and improvements and to note the same on his list, and to determine and note separately the true value of every building and other structure on each parcel, and add and carry out the same as the assessed value of the parcel, and in such case the receipt given for the payment of the tax shall contain such separate valuations; the state board of taxation may also, by rule, direct the assessor in any taxing district to enter on his list separately the number of acres of arable land, of meadow and pasture land, of woodland and of uncultivated upland and swamp land in each parcel as near as may be; the assessor shall enter in a separate list a description of all cemeteries, churches, public buildings and other real property exempt from taxation, with the name of the owner, and shall value such land and buildings at their true value in the same manner as other real property, and in each case he shall state the ground of exemption, and he shall receive the same compensation per name for such list and be paid in the same manner as for assessing taxes.

Separation of lands.

List of exempt property.

Account rendered by inhabitants.

8. Every inhabitant of the taxing district shall, on application of the assessor, render a full and true account of his name and ratable real property and produce his title papers and may be examined on oath by the assessor, and if he shall refuse so to do or to testify on oath when required, or shall render a false or fraudulent account, the assessor shall estimate his property at the highest value he has reason to suppose it may be placed.[2]

[1] Superseded by the Board of Equalization of Taxes. See note 4, § 5. *ante*.

[2] The assessor's demand of an account of taxable property may be made at a place other than the owner's dwelling-house, if he does not refuse, on that ground, to render such account.

Property on block assessment maps.

9. In taxing districts having adopted block assessment maps, it shall be the duty of the assessor in making assessments for taxes to describe the real property by block and lot numbers as shown upon the assessment maps;[1] when any change of ownership occurs, the new owner may present his deed or other evidence of title to the assessor or other proper custodian of the assessment maps, which officer shall properly note and record on the books and maps the proper change of ownership, and shall certify that he has done so upon the deed or other instrument of

State *v.* Thomas, 2 Har. 160; State, Young *v.* Parker, 5 Vroom 49. Since the act of 1862, the person taxed is bound, if required, to state to the assessor the particulars of his property under oath or affirmation, and if he declines to do so, he is not entitled to appeal or to relief by *certiorari*. State, Sharp *v.* Apgar, 2 Vroom 358. But it was held that such refusal only deprived the party of his right to appeal, and that his remedy by *certiorari* was unaffected. State, Easton Bridge Co. *v.* Metz, 3 Vroom 199, 203; State *v.* Bentley, 3 Zab. 532; State, International Co. *v.* Haight, 6 Vroom 279, 284; State, Paulinson *v.* Taylor, 6 Vroom 184; State, Keeler *v.* Tindall, 7 Vroom 97. The essential thing to be done by the assessor is to ascertain, to the best of his ability and according to his own judgment, the names of the persons taxable, and the actual value of all taxable property; and this he is to do by diligent inquiry, by the oaths or affirmations of the persons to be assessed, or of other persons if necessary, and by personal examination of the property to be valued. Id. With respect to the enumerated means or sources of information by or from which the value of property is to be ascertained by the assessor, the act is not mandatory, but merely directory. Id. An affidavit setting forth that the deponent has no property in the ward subject to taxation is sufficient and conclusive, unless the contrary is shown by other evidence. State *v.* McClurg, 3 Dutch. 253; State *v.* Randolph, 1 Dutch. 427. An assessor has a right to revise his opinions as to values, deductions and other matters involved in the assessment, until his determination as to the amount of tax to be levied against the individual is officially entered in his tax-book. State, Davison *v.* Silvers, 12 Vroom 505. Unless the taxpayer refuses to be sworn, the assessor cannot fix the highest valuation he has reason to believe is right. Building Association *v.* Nunn, 15 Vroom 354; affirmed, 17 Vroom 205. The right of an assessor under this section to estimate the property of a property owner whom, after diligent inquiry, he fails to find, does not permit an assessment to be made against him for property belonging to others. Reese *v.* Sherrer, 20 Vroom 610. Assessments for taxes must relate to the day in each year when by law the assessment is to be commenced. State, Rutherford Park Association *v.* Union, 7 Vroom 309; State, Stephens Institute *v.* Krollman, June, 1876.

[1] Where land has been laid out and mapped by the owner into city lots, it is not erroneous to assess it for taxes by the lot or in blocks, instead of by the acre. State, Combes *v.* Vanhorne, 10 Vroom 444. For provision for assessment maps in townships, see P. L. 1899, p. 383, § 27; for boroughs, P. L. 1897, p. 302, § 36.

transfer, and in case no such certificate shall appear on such deed or instrument, it shall be the duty of the county clerk or register of deeds with whom said deed or instrument is recorded, within five days thereafter, to present an abstract of such deed to such assessor or other proper custodian, who shall properly note and record the change, and the county clerk or register shall not receive such deed or instrument for record unless he is paid twenty cents per folio for such abstract.

Taxation of mortgages.

No deduction to be made for mortgages.

As amended March 28, 1904.

10. No mortgage or debt secured by mortgage on real property which is taxed in this state shall be listed for taxation,[1] and no deduction from the assessed value of real property shall be made by the assessor on account of any mortgage debt; but the mortgagor or owner of the property paying the tax on mortgaged real property shall be entitled to credit on the interest payable on the mortgage for so much of the tax as is equal to the tax rate applied to the amount due on the mortgage, except where the parties have otherwise agreed, or where the mortgage is an investment of funds not subject to taxation, or where the parties have lawfully agreed that no deduction shall be made from the taxable value of the lands by reason of the mortgage.

## Article III.

### ASSESSMENT OF PERSONAL PROPERTY.

Where personal property assessed.

11. The tax on all tangible personal property[2] in the state and on all taxable personal property of non-residents of this state shall be assessed in and for the taxing

[1] A mortgage upon lands exempt from taxation is taxable, but it must be assessed to the mortgagee at the place of his domicile. Engle *v.* Lantz, 24 Vroom 578. A mortgage owned by a resident of this State, although made upon lands situate in another State, upon which lands the tax has been assessed and paid within the preceding twelve months, is taxable here. Darcy *v.* Darcy, 22 Vroom 140.

[2] Meyer *v.* Jersey City, 32 Vroom 473; Mullin *v.* Jersey City, 32 Vroom 135. PARTNERSHIP PROPERTY.—Under the tax law of 1866, property owned in partnership is liable to be taxed in the same way as other property. State, Forst *v.* Parker, 5 Vroom 71

Personal property—to whom assessed.

district where such property is found;[1] the tax on other personal property and the poll tax and dog tax shall be assessed on each inhabitant in the taxing district where he resides on the twentieth day of May in each year; personal property in the possession or under the control of any person as trustee, guardian, executor or administrator, shall be assessed in his name as such, separate from his individual assessment, or in the name of any one of several joint trustees, guardians, executors or administrators, if the one of them having actual control or possession cannot be ascertained by the assessor.[2]

Whether the assessment be against the partners individually, or against the firm as such, the whole partnership property is to be assessed at its true value. Id. Personal property situate within Jersey City, and belonging to a firm of four, three of whom were non-residents of the State, and the fourth resided in Elizabeth, was assessed in Jersey City. Held, that the interests of the non-resident partner were clearly assessable there, and as the resident partner has failed to show what his interest is, the court can make no reduction. Taylor *v.* Love, 14 Vroom 142.

[1] If F. resides in one county and owns land in another, on which he grazes cattle, he is liable to be taxed for such cattle in the township where they graze. State *v.* Falkinburgh, 3 Vroom 320. Ferryboats owned by a foreign corporation enrolled in the New York custom house, used for carrying freight and passengers between Jersey City and New York, and having no permanent location in Jersey City, are not liable to be taxed there; such property cannot be said to be situate in any township or ward. State, New York and Erie Railroad Co. *v.* Haight, 1 Vroom 428. For taxation of ships, see 34 Vroom 525. Vessels employed in interstate commerce are an exception to the rule that tangible personal property shall be taxed where found, these being taxable by section 4141 of the United States Revised Statutes at their home port, and not elsewhere. Southern Steamship Co. *v.* Penn, 122 U. S. Rep. 326; Hays *v.* Pacific Mail Co., 17 How. 596, § 54; Yost *v.* Lake Erie Trans. Co., 112 Fed. Rep. 746. See Judson on Taxation, p. 197. Steamboats and other vessels employed upon waters within the jurisdiction of the State are taxable, like other tangible property, at the place where such property is found. Wheaton *v.* Mickel, 34 Vroom 525; Shillingsbury *v.* Ridgeway, 40 Vroom 113. For personal property of non-residents, see State *v.* Ross, 3 Zab. 517; State *v.* Haight, 1 Vroom 428; Metropolitan Life Insurance Co. *v.* Newark, 33 Vroom 75. For act providing for taxation of the stock of merchandise of persons engaging temporarily in business in this State, see P. L. 1885, p. 61. Stocks in foreign corporations held by individual residents in this State are personal estate within the State and subject to taxation. Newark City Bank *v.* Assessor, 1 Vroom 112.

[2] An assignee to whom an assignment for the benefit of creditors has been made is taxable as such trustee, and not entitled to a reduction of the debts due from the assignor. State, Clark *v.* Grover, 8 Vroom 174; State, Ely *v.* Holmdel, 10 Vroom 79. Where a fund is directed by a testator's will to be invested by executors, the inter-

Ascertain name and value of personal property.

12. The assessor shall before the third Monday of August in each year ascertain by diligent inquiry and by the oath of persons to be assessed and others according to the best of his ability and judgment, the names of all the persons taxable in his district and the true value of all the personal property therein, and every inhabitant of the taxing district shall, on application of the assessor, forthwith render a true account of his name and ratable personal property, money, effects and credits, and the assessor shall set down in his said list in proper columns the names, the value of the personal estate assessed to each one, including the amount of the collectible debts due to him, except debts secured by mortgage on real estate in New Jersey, the amount allowed by the assessor as a deduction from said value for debts due and owing, and for exemptions, and the net value of personal property assessed to each person; the assessor shall also ascertain and enter in the list in the appropriate column opposite each name, the poll tax and the dog tax, if any, chargeable against such person; in case any inhabitant of the taxing district shall refuse to be sworn, or to answer in regard to the particulars of his property when required by the assessor, or shall render a false statement, or in case such inhabitant cannot be found by the assessor after a diligent effort, he shall estimate his personal property at the highest value he has reason to suppose it may be placed.

List prepared.

Poll and dog tax.

Deductions for debts.

13. After making the valuation of the personal property for which any person shall be assessed, the assessor may deduct from such valuation all debts bona fide due and owing from such person to creditors residing in the state, but no such deduction shall be made unless the debtor shall make claim therefor in writing under oath and therein set forth the debts owing by him, when incurred, to whom owing and where the creditor resides, and also the total amount of personal property of the

Statement under oath.

est payable annually to A for life, the fund itself is taxable in the hands of the executors, and they have the right to retain the tax out of the interest. Holcombe *v.* Holcombe, 2 Stew. 597, affirming S. C., 12 C. E. G. 473. See Dilts *v.* Taylor, 28 Vroom 369.

claimant, including debts owing to him from solvent debtors, and also that no part of such debt was incurred for the purpose of reducing the taxes of the claimant, and that the stated value of the personal property of such claimant includes not only that to which he holds title or possession, but also that to which any other person holds title or possession for such claimant, whether in trust or not; such claim on behalf of a corporation shall be subscribed and sworn to by the president or principal officer; no allowance or deduction shall be made for personal property or securities claimed to be exempt from taxation, unless a like sworn claim therefor shall be made, setting forth a detailed list of the securities and personal property claimed to be exempt, and the dates when the same were purchased, and that they were not purchased with the intent to escape taxation; no mortgage on personal property, or on both personal and real property, or the debt secured by such mortgage, shall be assessed for taxation unless a deduction therefor shall have been claimed by the owner of such mortgaged property and allowed by the assessor; whenever the owner of personal property in two or more taxing districts is entitled to a deduction for debts in excess of the assessed value of his personal property in the taxing district where he resides, he shall have such further deduction from the assessed valuation of his personal property in the other taxing districts where he may own personal property, to be claimed and allowed in the manner above prescribed; in the cities of this state the governing body having charge of the levying of taxes may regulate and fix the time within which statements of taxable property shall be made and delivered to the assessors.[1]

Statement on behalf of corporations.

Owners entitled to deductions in two taxing districts.

[1] The deduction of debts in cases of taxation must be claimed and made, in the first instance, at the place of the residence of the taxpayer. State, Shreve *v.* Crossley 7 Vroom 425; State *v.* Ross, 3 Zab. 517, 520, 526; State, Perkins *v.* Bishop, 5 Vroom 45. There is no provision by which a non-resident owner of real estate or personal estate situate in this State may be allowed a deduction for debts due and owning by him to creditors residing within this State. State, Tatem *v.* McChesney, 6 Vroom 548. The deduction for debts cannot be allowed to any individual assessed, whether a resident or not, without a statement in writing. State, Tatem *v.* Mc-

Examination under oath.

Assessors to compel attendance of persons.

Form of oath.

14. The assessor shall have power to examine under oath any person or officer of a corporation touching the taxable property of himself or others, or touching the truth of the matters contained in the claim for deduction or exemption of any person or officer, and may compel the attendance of such persons and other witnesses and the production of books and papers by his order therefor, designating time and place for such attendance and production, which order shall be served on the witness or corporation at least two days before the time named, either personally or by leaving it at the residence of the witness or office of the corporation; in case of failure to comply with such order, the assessor may apply to the circuit or county court which shall award process of subpœna for such appearance and production, and may punish for contempt any person disregarding such process; the oath which the assessor shall administer shall be of the following or like tenor: "I.....do swear (or affirm) that I will true answer make to all such questions as shall be put to me touching the taxable property of myself (or A. B.) and therein I will speak the truth, the whole truth

Chesney, 5 Vroom 63; 6 Vroom 548; State, Forst *v.* Parker, 5 Vroom 71; State, Mount *v.* Parker, 3 Vroom 341; State, Perkins *v.* Bishop, 5 Vroom 45; State, Young *v.* Parker, 4 Vroom 192; 5 Vroom 49. To entitle a person assessed to a reduction, he must deliver the statement required to the assessor personally, or leave it at his office or dwelling with a proper person. State *v.* Johnson, 1 Vroom 452; State, Robbins *v.* Horner, 9 Vroom 212. Nothing but unavoidable inability to effect such delivery will afford an excuse and empower the commissioners of appeals to entertain the application for a deduction. Id. To entitle the taxpayer to have the debts he owes deducted he must have an affidavit made out and delivered to the assessor before the time limited by law for closing the assessment roll. The assessor is not bound to do it for him. State *v.* Johnson, 1 Vroom 452. A debtor owing an apportionable annuity is entitled to a deduction for the same as a debt from his taxable property only to the extent of what had accrued on the day fixed for assessment. State, Rogers *v.* Pettit, 10 Vroom 654; State, Richey *v.* Shurts, 12 Vroom 279. Assessors allowing a deduction without a statement by the taxpayer under oath or affirmation are liable to indictment as for a misdemeanor. State, Wyckoff *v.* Creveling, 11 Vroom 150. An assignee to whom an assignment for the benefit of creditors has been made is taxable as such trustee and not entitled to a deduction of the debts due from the assignor. Clark *v.* Grover, 8 Vroom 174.

and nothing but the truth;" the powers conferred by this section upon assessors are vested also in commissioners of appeal or other reviewing authority in the exercise of their jurisdiction.

Dog tax in townships.

15. Every person who shall keep or harbor a dog (above the age of six months) in any of the townships of this state, shall be taxed yearly for one dog so kept or harbored the sum of fifty cents, and for every additional dog (above the age of six months) the sum of one dollar; in addition thereto there may be annually levied when legally ordered a further dog tax, to be assessed and collected in the same manner and at the same time as other annual taxes raised for the use of the state, county or township are assessed and collected; the assessors of the several townships in this state shall set down on a separate column on their several duplicates, opposite the name of each person or persons, the number of dogs which he may own or harbor on his premises at the time of making their annual assessment and make a return of the same to the township committee each and every year before said duplicate is delivered to the collectors of said townships, and the assessors of the respective townships may strike off their duplicate or rate book the tax assessed against any person for a dog or dogs on its being proved to the satisfaction of the assessor by the owner thereof that he, she or they have killed or caused to be killed such dog or dogs before the delivery of the duplicate to the collector; and the said assessor shall set up in at least five of the most public places in their respective townships, within ten days after having taken the annual list of the ratables, lists of the name of each person who shall have delivered to him an account of the dog or dogs and the number given in by each person; and each assessor shall be entitled to receive, on settlement of his accounts, one dollar and fifty cents for the list so set up, to be paid out of the fees or tax herein authorized to be collected; every inhabitant who shall refuse or wilfully neglect to deliver to the said assessor, when by him required, a true account of the number and age of the dog or dogs made taxable under

Assessor to list dogs.

List of dogs and owners posted.

Owners of dogs to deliver lists.

this act and owned or harbored by him as aforesaid, shall, for every such refusal or neglect, forfeit and pay the sum of two dollars and fifty cents, to be recovered with costs by the collector of the township wherein the offense shall be committed.[1]

Taxation of corporations.

16. Corporations of this state shall be regarded as residents and inhabitants of the taxing district where their chief office is located, and their personal property shall be taxed the same as that of an individual, except as herein otherwise provided; all corporations regularly doing business in this state and not being corporations of this state shall be assessed and taxed for and in respect of the business so done by them, and all such companies other than insurance companies shall be assessed for the amount of capital usually employed in this state in the doing of such business, and not otherwise taxed as real property or tangible personal property by virtue of this act, and such assessment shall be made in the taxing district where such business is most usually carried on and transacted; mortgages owned by corporations shall be exempt from taxation to the same extent as when owned by natural persons, and the value thereof shall be deducted from the value of the capital stock or personal property in ascertaining the valuation subject to taxation; *provided,* that this shall not affect or reduce any franchise tax.

Foreign corporations.

Mortgages owned by corporations exempt.

Taxation of bank stock.

As amended April 28, 1905.

When owned by non-resident.

17. The shares of stock of every national bank doing business within this state, and of every state bank belonging to residents of this state, shall be assessed against the stockholders in the taxing district where they reside; and the shares belonging to persons not residing in this state shall be assessed against the holder in the taxing district where the bank is located, and the tax assessed against such non-resident stockholder shall be a lien upon his stock from the twentieth day of May in each year, and said stock may be levied upon and sold by the collector on default of payment, and moreover it shall be the duty of

[1] State *v.* Falkinburgh, 3 Gr. 320, 324. For act providing for registration and licensing of dogs, see P. L. 1893, p. 3-3; P. L. 1896, p. 234, and G. S., pp. 42-48.

said bank to pay said tax assessed against such non-resident on demand, and said bank shall have a lien upon the shares for such payment and may retain the amount so paid out of the dividends that may be declared on said shares. The real property of such corporations shall be assessed to the bank and deducted from the total valuation of the shares of stock assessed against the stockholders.

Statement furnished by bank.

It shall be the duty of the officers of every bank to give to the assessor of each taxing district, on his application, a true statement, under the oath of the president, cashier or treasurer, of the names and residences of its stockholders in such taxing district on the twentieth day of May in said year, as shown by its stock books, and of the number of shares held by each, and of the amount of its assets, capital stock and surplus, and the assessor is authorized to administer such oath.[1]

[1] BANKS.—Section 5219, U. S. Revised Statutes, authorizes the taxation of national bank stock in the hands of the individual, in such manner and place as the State may determine, subject only to the condition that the rate shall not exceed the rate of taxation on other moneyed capital, and that non-residents of the State holding stock shall be taxed in the taxing district in which the bank is located. In ascertaining the true value of the shares of bank stock for the purposes of taxation, our laws do not require that the non-taxable property of the banks should be deducted from the assets. Mechanics Nat. Bank *v.* Baker, 36 Vroom 113. Under the act of Congress, section 5219 of the U. S. Revised Statutes, shares in national banks are to be assessed at their actual value, without any deduction on acccount of the bank's capital or surplus being invested in United States securities. Stratton *v.* Collins, 14 Vroom 563. Authority to make examination of list of stockholders in national banks is also provided by act of Congress, approved June 3, 1864, section 40 of R. S. An assessment of tax on the stock of a national banking association in this State, owned by a stockholder residing in the city in which the association is located, cannot be sustained by the presumption that the stockholder resided in the ward in which the association is located. It is the right of the stockholder, under the laws of this State, to have the assessment in such case made against himself. State, North Ward Nat. Bank *v.* Newark, 11 Vroom 558; affirming 10 Vroom 380. Stock in a national banking association located in another State cannot be taxed under the laws of this State. De Baun *v.* Smith, 26 Vroom 110. Tappan *v.* Merchants' Nat. Bank, 19 Wall. 490; Crossley *v.* East Orange, 33 Vroom 585; Meyer *v.* Campbell, Collector, 35 Vroom 186. The value per share at which bank stock is to be assessed is determined by dividing the capital stock, surplus fund and undivided profits of the bank, as shown by the quarterly statement required by the Comptroller of the Treasury at the close of business, May 4, by the number of shares. Stratton *v.* Colins, 14 Vroom 362.

Property of life assurance companies.

18. Associations or corporations whose business is that of assurance on lives shall be assessed and taxed for the full amount of their property (exclusive of real estate located in this state), deducting the amount of their debts and liabilities, and to ascertain the said amounts a statement of the property and debts and liabilities of such association or corporation as they existed on the thirty-first day of December next preceding such statement shall be annually made to the assessor in the township, city or taxing district where the principal office of the association or corporation is located, upon the oath of the president, secretary, treasurer or other officer of such association or corporation; *provided,* that in stating the liabilities on policies the basis of such statement shall be the value of such policies at the date above mentioned in this section, and not the gross amount insured thereby, and such value shall be according to the computation of the same by the commissioner of banking and insurance of this state, by such standard of valuation as may be adopted and used by him at the time such computation of value shall be made, according to law; such real estate shall be separately assessed and taxed where the same is located, and no tax shall be assessed against such association or corporation on personal property in any other taxing district; every fire insurance company[1] and every trust company[2] shall be assessed in the taxing district where its office is situated, upon the full amount of its capital stock paid in and accumulated surplus; the real estate belonging to every such corporation, however, shall be taxed in the taxing district where such real estate is situated, and the amount of assessment upon said real estate shall be deducted from the amount of any assessment made upon the capital stock and accumulated surplus, as herein provided for; no franchise tax shall be imposed upon any

Proviso.

Fire insurance and trust companies, assessment of.

[1] Fire Insurance Companies, see Merchants Ins. Co. *v.* Newark, 25 Vroom 138.

[2] Fidelity Trust Co. *v.* Vogt, Receiver, 37 Vroom 86. The tax imposed upon trust companies, on their shares of stock issued and outstanding, is not upon their par value, but at their real value. Mechanics Nat. Bank *v.* Baker, 36 Vroom 549.

Act not to apply to funds of beneficiary associations.

such fire insurance or trust company; *provided, further,* that this act shall not apply to any funds collected by any lodge, council, society or fraternal beneficiary association as defined in the act of March eleventh, anno domini one thousand eight hundred and ninety-three, from its members for the purpose of paying sick, funeral or death benefits.

## Article IV.

### ESTIMATION OF TAXES.

Assessor's duplicate.

19. The assessor shall make out a full and true copy of his assessment list, which shall be called his duplicate, and on the second Tuesday in August in each year shall attend before the governing body of the taxing district charged with the duty of levying taxes, or before the board charged with the duty of the revision of taxes where such board exists, who are hereby required to hold meetings on that day at their usual places of meeting, for the purpose of examining, revising and correcting the tax list and the duplicate, both of which the assessor shall lay before them, properly made up and legibly written in ink, to be by them examined, revised and corrected, and they may adjourn from time to time to discharge their duties and shall complete their work on or before the last day of August, and the chairman of such body may issue subpœnas to bring before their meetings persons and papers to be examined in relation to said assessments;[1] the assessor shall attend all such meetings to assist and to explain his list and duplicate; the corrections made shall be entered in both the assessor's list and duplicate;[2] the

Revision of taxes.

Assessor to attend.

[1] The township committee, under the provisions of this act, can increase the valuation placed by the assessor upon real estate without notice to the owner. Vanderpool *v.* Bonnell, 20 Vroom 317.

[2] The duty of the assessor to enter the corrections made by the governing body upon his duplicate before delivery, is mandatory, and only such revised duplicate may legally be considered by county boards. Ridgefield *v.* Goodday, 36 Vroom 153; City of Englewood *v.* Board of Equalization of Taxes of Bergen Co., 59 Atl. Rep. 15.

duplicate shall be returned to the assessor, and the list shall remain on file with the clerk and be open at all times to the inspection of taxpayers and others interested; *provided, however,* that where there is a board of assessors with a fixed office such original list shall be kept in such office.

Proviso.

County board of assessors.

20. The assessors of the several taxing districts in each county shall constitute the county board of assessors; in counties where a county board of equalization[1] has been lawfully created, they shall discharge the duties which by this act are imposed on the county board of assessors, and the assessors shall present their duplicates to the county board of equalization, and attend their meetings and assist them in their duties; the county board of assessors[2] shall meet at the hour of ten in the forenoon of the second Tuesday in September in every year at the place of holding the court of common pleas, and by adjournment from day to day as their duties may require, and each assessor shall produce his duplicate, with the amount of each column and the total of all the columns under each class correctly added, with his affidavit annexed of the following or like tenor: "I.....assessor of .....do swear (or affirm) that the foregoing list contains the valuations made by me, to the best of my ability, of all the property liable to taxation in the taxing district in which I am the assessor and the corrections by

Annual meeting.

Assessor's affidavit of valuations.

[1] For act creating Hudson County Board of Equalization, see P. L. 1873, p. 794; 1894, p. 463; West Hoboken *v.* County Board of Equalization, 37 Vroom 163. Also act approved March 22, 1900 (P. L., p. 134), which provides for county boards of equalization of taxes, consisting of three members, to be appointed by Court of Common Pleas, on application of Board of Freeholders. For case defining powers of boards of equalization organized under this act, see N. J. Zinc Co. *v.* Sussex Board of Equalization, 41 Vroom 186.

[2] The County Board of Assessors meet only for the purpose of determining how much each township and borough shall contribute to the State and county tax, and the valuation fixed by that board is exclusively for the purpose of adjusting such quota. Rexroth *v.* Ames, 26 Vroom 509. See State, Colwell *v.* Abbott, 13 Vroom 115; Bloomfield *v.* Pierson, 18 Vroom 247; Borough of Woodstown *v.* Board of Assessors of Salem, 56 Atl. Rep. 124.

the township committee (or common council or as the case may be), and that I have valued the same, without favor or partiality, at its full and fair value, at such price as in my judgment it would sell for at a fair sale by private contract on the twentieth day of May last, and have made such deductions only for debts and exemptions as are prescribed by law;" if any assessor shall be unable to attend such meeting, it shall be his duty to send his duplicate and affidavit aforesaid, and in default thereof the majority of the assessors convened shall estimate the value of the property liable to assessment in the taxing district of the absent assessor, according to the best of their information and belief.

Duties and powers of county board of assessors.

21. The county board of assessors, at their said annual meeting, shall make a careful comparison of the respective duplicates, and if it shall appear to them that the total value as assessed in any duplicate is relatively less than the assessed value of other property in the county, they may, for the purpose only of apportioning the state school, state and county tax, add to the total assessed valuation shown on any duplicate such amount as will justly equalize the burden,[1] and having ascertained the total taxable valuation of the property in each taxing district, they shall fix and adjust the amount of state school, state

[1] When the board of assessors meet, the township to whose quota of tax an addition is proposed to be made cannot offer evidence to rebut any alleged inequality. State, Weehawken *v.* Roe, 7 Vroom 86. Before they can interfere at all with any duplicate they must decide that the valuation contained in it is relatively less than the value of other property in the county, and then correct it as to themselves shall seem just and proper. Id. To authorize the increase of the valuation of any township duly returned to the County Board of Assessors it is necessary for the board: (1) To make a careful, particular and thorough comparison of the respective duplicates. (2) To adjudge that the value of the property contained in any duplicate is relatively less than the value of other property in the county. (3) To thereupon add such percentage as shall appear just, proper and warranted by such comparison. State, Englewood *v.* Hopper, 25 Vroom 544; Sea Isle City *v.* Cape May, 21 Vroom 50; East Brunswick *v.* New Brunswick, 28 Vroom 145. A resolution by a board of assessors adding one lump sum to the value of real estate, and another to that of the personal estate contained in a duplicate, receives no support from section 140 of the General Tax law (Gen. Stat., p. 3309), and is without authority and void. McCallum, Assessor of Chiselhurst Borough *v.* County Board

and county tax to be levied in each taxing district in proportion to said value;[1] if a vacancy exists in the office of assessor of any taxing district at the time of the meeting of the county board of assessors, they shall, after having ascertained the tax to be levied on the taxing district, appoint a committee of not less than three of their number, who shall perform all the duties thereafter devolving upon the assessor as to the levying and assessing of state, state school and county taxes in said taxing district.[2]

Vacancy.

22. The county board of assessors, at their annual meeting, shall fill out a table of aggregates copied from the duplicates of the several assessors and enumerating the following items: (1) the total number of acres or lots assessed; (2) the value of real estate assessed; (3) the value of personal estate assessed; (4) the total amount of deductions for debts claimed and allowed in each taxing district; (5) the total amount of exemptions allowed firemen, veterans and members of militia; (6) total net valuation taxable; (7) the number of polls assessed; (8) the total valuation of property exempt from taxation in each taxing district, specifying particularly and by separate items: (a) the amount of public school property; (b) the amount of other school property; (c) the amount of public property other than school property;

Prepare table of aggregates.

Items set forth.

of Assessors, 29 Vroom 544; Mayor, &c., of Borough of Wooastown *v.* Board of Assessors of Salem Co. et al., 56 Atl. Rep. 124. Acquiescence or delay in objecting to the proportion or quota of tax to be levied and collected, fixed by the board of assessors of the several townships and wards of the county, and an increased assessment imposed, will be construed as a waiver and *certiorari* refused. Delaware Township *v.* Assessors of Taxes, 21 Vroom 319.

[1] The power of making an apportionment or voting a tax cannot be delegated. State *v.* Sickels, 4 Zab. 125; State, Wharton *v.* Koster, 9 Vroom 308; State, Verhute v. Saalmaan, 8 Vroom 156. The board of assessors in apportioning the State and school tax among the several townships in a county, must distribute it according to the value of the property, after deducting debts, as shown by the duplicates of the assessors of the several townships of the then present year, and not of the preceding year. State, Skirm *v.* Cox, 9 Vroom 302. After the apportionment is fixed the officers have no right to add any sum to the assessment for contingencies. State *v.* Jersey City, 4 Zab. 108; State *v.* Flavell, 4 Zab. 370.

[2] Eatontown *v.* Monmouth, 22 Vroom 100.

(d) the amount of church and charitable property; (e) the amount of cemetery property and graveyards; (f) the total value of exempt property in each taxing district; (9) the amount apportioned to each taxing district for state school tax; (10) the amount apportioned to each taxing district for county expenses; (11) the tax rate per one hundred dollars of valuation in each taxing district; the blanks for filling out these tables of aggregates shall be provided by the state board of taxation[1] and sent by the said board to the county collectors of the several counties, to be by them transmitted to the county boards of assessors or county boards of equalization at their annual meetings; such table of aggregates shall be correctly added by columns, and shall be signed by each and every assessor present, and by the members of the county board of equalization in counties where such boards exist, and shall, within three days after such meeting, be transmitted to the county collector, who shall file the same and cause it to be printed in its entirety, and shall transmit a certified copy of such printed table of aggregates to the state comptroller, the state board of taxation[1] and the clerk of each municipality in such county.

Blanks provided by state board of taxation.

Duty of state comptroller—apportionment of school tax.

23. The state comptroller shall on or before the first day of February in each year transmit to the state board of education and to the county collector of each county a statement of the amount of the tax appropriated by the state for that year and to be raised by taxation for the public schools; the state comptroller shall apportion said tax among the several counties in proportion to the amount of taxable real and personal property of said counties respectively as shown by the last annual abstracts of ratables made out by the boards of county assessors and filed in the office of the state comptroller; the state comptroller shall also on or before the first Tuesday of August annually transmit to each county collector a statement of the amount, if any, necessary to be raised by

[1] Superseded by the Board of Equalization of Taxes. See note 4, section 5, *ante*.

general taxation for state purposes in said county, which the state comptroller shall apportion in the same manner as the school tax, adding thereto the deficiency, if any, of the previous year; the county collector shall lay said statements before the board of assessors of his county at its next annual meeting, who shall apportion the amount required among the taxing districts, as in this act directed, charging the deficiency, if any, to the deficient taxing districts; the taxing districts shall be liable to make good to the state and county any deficiency arising from the default of their collecting and disbursing officers or otherwise, and the counties shall be liable to make good to the state any deficiency arising from the default of their respective county collectors, by apportioning the same in the next tax among the taxing districts.

Regarding deficiency.

24. The board of chosen freeholders shall, at their annual meeting or at an adjourned or special meeting not later than the last Tuesday of August, determine and appropriate specifically the amount to be raised for current expenses, debt and interest, public works and for all other county purposes; *provided,* that such amount shall in no case exceed in the aggregate the sum of fifty cents for each one hundred dollars of assessed valuation in such county. The county collector shall transmit to the county board of assessors at its next annual meeting a statement of the total amount so appropriated and otherwise required by law to be raised by taxation in that year for county purposes; the said board shall apportion the tax among the taxing districts as in this act directed.

Determine amount for county purposes. As amended March 31, 1905.

Proviso.

25. The clerk or other proper officer of each taxing district shall certify to the assessor, on or before the third Tuesday of August, a copy of the annual taxing ordinance or resolution, or other evidence showing the amount to be raised by taxation for the purposes of the taxing district. The governing body of such taxing district may add to the amount appropriated for state, county, school district or local purposes not exceeding ten per centum thereof to meet contingencies, and the assessor's rate shall be fixed accordingly. In no case shall the rate of taxation

Amount needed by taxing districts. As amended March 31, 1905.

Contingencies.

Maximum tax rate.

for county, school district and local purposes exceed in the aggregate the sum of one dollar and seventy cents for each hundred dollars of assessed valuation in cities having a population over fifty thousand, one dollar and fifty cents for each one hundred dollars of assessed valuation in all other cities, boroughs, villages, towns and townships; *provided, however,* that any municipality may exceed such limited tax rate whenever the governing body of such municipality shall by resolution adopt a higher rate and the same shall be approved by a majority of the legal voters of such municipality at the general election next preceding the fixing of such tax rate. The limitations imposed by law upon the tax rate in any taxing district shall not apply to the tax rate required to raise the state tax, the state school tax or to pay judgments against the taxing district which may be imposed in addition to the limited rate as herein fixed. When any execution shall be issued upon judgment against any taxing district, and there shall be found no property sufficient to satisfy the same by levy, the officer shall serve a copy of his execution upon the collector of the taxing district and also upon the assessor, and it shall be the duty of the assessor to levy, in addition to other taxes, the amount due upon said execution, with interest to the twentieth day of December following, and this tax shall be assessed and collected at the same time and under the same regulations as taxes for other purposes, and when collected shall be paid to the officer serving the execution.

Proviso.

In judgment against district.

Completion of duplicate. As amended March 31, 1905.

26. Upon ascertaining the amount of taxes to be raised from the property in his taxing district as herein provided, the assessor shall enter upon his duplicate, in appropriate columns, the net value assessed to each person for both real and personal property; the rates per hundred dollars in cities having a population over fifty thousand shall not exceed one dollar and seventy cents on each one hundred dollars of assessed valuation; in all other cities, boroughs, villages, towns and townships one dollar and fifty cents on each one hundred dollars of assessed valuation, which shall be such as according to the valua-

Rate per $100.

Assessed valuation.

tions on the duplicate will be sufficient to produce the sums required, and the several sums assessed on the property of each person for state, state school and county taxes and also for local, poll, dog, school district and other taxes, and shall enter the addition of the items of each column at the foot thereof, on every page, and shall, within thirty days after the adjournment of the county board of assessors, deliver said duplicate, complete and certified by the assessor to be a true record of the taxes assessed, to the collector of the taxing district; the duplicate shall be produced by the collector before the governing body of the taxing district or before the state board of taxation[1] whenever required, and they may cause copies to be taken as they may direct.[2]

Duplicate delivered to collector.

## Article V.

### REVIEW OF ASSESSMENTS.

27. The commissioners of appeal in cases of taxation[3] (which name in this act shall include any other local board charged with the duty of reviewing taxes on appeal) in each taxing district shall meet on the fourth Tuesday of November annually, or on such other date as may be fixed by the laws or ordinances of any taxing district empowered to fix such date, giving at least eight

Commissioners of appeal—meeting, notice of, assessor's explanation, examination, judgment. As amended April 6, 1905.

[1] Superseded by the Board of Equalization of Taxes. See note 4, section 5, *ante*.

[2] Ridgefield *v.* Goodday, 36 Vroom 153.

[3] For acts providing for appointment, terms and salary of commissioners of appeal, see—*cities of first class*, P. L. 1892, p. 36; *cities of second class*, P. L. 1892, p. 282; 1895, p. 218, § 40; in *towns*, P. L. 1889, p. 218; 1892, p. 218, § 40; cities between 6,000 and 10,000 population, P. L. 1879, p. 123, §§ 8, 45; in *townships*, P. L. 1899, p. 372. §§ 2, 4, 18; in *boroughs*, P. L. 1897, p. 285, §§ 2, 4, 21; in *villages*, P. L. 1895, p. 341, § 1; P. L. 1903, p. 195, § 7. In the cities of Newark (P. L. 1866, p. 448, § 4), Elizabeth (P. L. 1869, p. 1257), Phillipsburg (P. L. 1875, p. 586), Morristown (P. L. 1866, p. 432, § 18) and Rahway (P. L. 1873, p. 312, § 9), the assessors sit as a board of appeals to review and correct their assessments.

Notice of meeting to be advertised.

days' notice[1] of such meeting in writing set up at six or more of the most public places in the taxing district, or advertised in one or more newspapers of the taxing district, and may adjourn from day to day until they have completed their work; the assessor shall meet with them and explain his assessments, and the clerk of the taxing district shall lay before them the assessment list filed with him by the assessor; the commissioners shall examine all appeals presented to them in writing by taxpayers and after hearing and consideration shall give judgment within three days after hearing of the appeal and may reduce or set aside any assessment as may be lawful;[2]

Commissioners of appeal to examine all cases.

[1] In the absence of some statutory requirement of notice, in a particular manner, to the individual taxed, of the assessment against him, notice of the time and place of the meeting of the commissioners of appeal, by advertisements set up according to the statute, is sufficient notice of the assessment and of the time and place for hearing objections, to make the imposition lawful. State, Vail *v.* Runyon, 12 Vroom 98. The tribunal of the commissioners of appeal is a special tribunal, and it is well settled that such tribunals should show upon the face of their record all facts necessary to give jurisdiction. Nixon *v.* Ruple, 1 Vroom 58. All parties are bound to take notice of the day appointed by law for the meeting of the commissioners of appeal in cases of taxation; but if the commissioners meet at any other time than that appointed by law, such meeting must be upon notice, and must also be at the place of holding the town meeting, in order to obtain jurisdiction of the person of the assessor; and they cannot, therefore, without such notice, alter his assessment. Id. The commissioners can meet only on the day prescribed by law, except perhaps by adjournment. Den, State *v.* Holmes, Pen. 1050, 1059. In the absence of evidence to the contrary, it will be presumed that the commissioners met at the time and place required by law. State *v.* Johnson, 1 Vroom 452. If they meet at an improper time and place, the error is cured by the appellant appearing before them and not objecting to their jurisdiction on that ground. State *v.* Thomas, 2 Har. 160.

[2] On appeal to commissioners by several parties, they are to deal with each case separately, and if the particular tax appealed from is remitted as being illegal, the commissioners have no authority to remit it to others who have not appealed. State, Roll *v.* Perrine, 5 Vroom 254. The commissioners of appeal in cases of taxation have the right to reconsider their opinion until such opinion has been officially promulgated by them. State, Shreve *v.* Crossley, 7 Vroom 425. Where an assessment is reduced by the commissioners of appeal, the assessment merges in the judgment of the commissioners; and in the absence of any evidence that the amount fixed by the commissioners is too great, the court will not interfere. State *v.* Randolph, 1 Dutch. 427. If a party assessed for taxes has notice and opportunity to make his appeal and proofs before the com-

they may also at the request of any taxpayer apportion his assessment and tax fairly among separate and distinct parcels of his property, and where parcels of property, real or personal, belonging in severalty to different owners have been improperly joined in one assessment, they may apportion the same either on application of all parties interested or on application of any party interested on such fair notice to the others as the commissioners may direct; they shall give a transcript of their judgment to the appellant and to the collector, and the collector shall correct his duplicate accordingly by entries referring to said judgment; the record of the judgments of the commissioners of appeal shall be filed with the clerk of the taxing district, who shall correct the tax list in accordance therewith by entries referring thereto; in cities of the first class appeals shall be filed within three months and acted upon within four months after the confirmation of the taxes; in cities the governing body having charge of the levying of taxes may fix the time during which the commissioners of appeal shall sit to hear and determine appeals, and may direct the filing of assessment lists and hearings thereon to be held at any time after the first day of June.

Separation of property taxed.

Correction of duplicate.

Time for taking appeal.

28. It shall be the duty of the collector or board charged with the duty of the revision of taxes to enter on the duplicate a proper assessment against any property omitted by the assessor, giving the owner immediate notice of such entry and of the time and place of the next meeting of the commissioners of appeal and furnishing a copy of said entry to the clerk or collector of the taxing district, who shall enter the same on the tax list; on the written complaint of the collector, or any taxpayer of the taxing district, or of the township committee, common council or other governing body of the taxing district that property specified has been assessed at too low a rate or omitted in the assessment, the commissioners of appeal,

In case of omission of property.

If assessed too low.

missioners of appeal, and fails to attend and produce his proofs of error in the assessment, he will be refused relief on *certiorari*. State, Hall *v.* Snedeker, 13 Vroom 76; Appleget *v.* Pownell, 20 Vroom 169.

after five days' notice in writing to the owner by the party complaining, and after due examination and hearing, may make such addition to the assessment as shall be just by their judgment rendered within ten days after the hearing,[1] a transcript whereof shall be furnished by the

[1] Payment of tax upon the assessor's valuation of the property will not deprive the tribunal of review, to which an appeal is given by statute, from discharging the duties imposed upon it by law. Associates of Jersey Co. *v.* Jersey City, 21 Vroom 141. Payment of tax to the collector before the time designated for the meeting of the commissioners of appeal does not take from the commissioners, when they meet, the right to consider a complaint of undervaluation by the assessor and the power to add to the assessor's valuation. Ib. Such payment is made subject to the provisions of the statute giving the right to make complaint and to appeal on the ground of undervaluation. Ib. The money paid to the collector should be credited on the taxes as increased by the commissioners' valuation. Ib. If other lands in the township are assessed much below their value, it is no ground for setting aside an assessment made upon a correct valuation; but the remedy of the latter is to appeal from his assessment, and at the same time to apply to the commissioners of appeal to raise such assessments as may be too low. State *v.* Randolph, 1 Dutch. 427; State Paulison *v.* Taylor, 6 Vroom 184, 189; State, Wharton *v.* Koster, 9 Vroom 308; Maxson *v.* Segoine, 24 Vroom 339. When commissioners of appeal make an additional assessment, and assess persons for property not owned by them at the time, such additional assessment will be set aside. State, Hudnut *v.* Murphy, 2 Vroom 288. Where additions to an assessment for taxes are made by commissioners of appeal, on complaint made under the second section of the supplement to the General Tax law, passed March 9, 1848, it must appear on the face of the proceedings of the commissioners that judgment upon the complaint was rendered within ten days, as required by the supplement. State, Folwell *v.* Warford, 3 Vroom 207. No increase of valuation can legally be made without notice. State, Perrine *v.* Parker, 5 Vroom 352; State, Paulison *v.* Taylor, 6 Vroom 184. If the notice given by the party complaining is shown to be informal, unmeaning and different in tenor and effect from that recited in the certificate of the commissioners, the judgment will be set aside. State, Folwell *v.* Worford, 3 Vroom 207. Service of a notice upon a prosecutor's tenant is not sufficient. State *v.* Drake, 4 Vroom 194. The notice required by this section is not necessarily to be served upon the person whose tax is proposed to be raised. It may be served upon an agent whose duty involves that of communicating the fact of such notice to the principal. Cooper *v.* De Bow, 17 Vroom 286. The court cannot on *certiorari*, determine disputes as to the value of ratables for the purpose of increasing the tax levied thereon. Conover *v.* Davis, 19 Vroom 112; Associates of Jersey Co. *v.* Jersey City, 21 Vroom 142. See State, Ward *v.* Briant, 13 Vroom 625. The notice prescribed by this section applies to residents and not to any extra-territorial notice; otherwise a duty is imposed upon the collector which he could not perform, and in most cases the attempt to increase the assessments of non-residents would prove abortive. Dodge *v.* Love, 18 Vroom 436. In the case of non-residents, no method being pre-

board to the collector, who shall amend his duplicate accordingly; the collector shall present such complaints and serve such notices as the township committee, common council or other governing body may direct and shall attend before the commissioners of appeal and subpœna proper witnesses and pay their fees and receive reimbursement therefor and two dollars for every day he shall attend for his services from the taxing district; where the assessor has neglected or omitted to assess taxable property, or has undervalued the same, and the commissioners of appeal have adjourned without having received complaint therefor, it shall be lawful for the township committee, common council or other governing body by resolution to assemble the commissioners of appeal at any time within one year from the time taxes on real property became a lien, who may hear and determine such complaints presented by the said committee, council or governing body or by the collector, specifying the omitted property and the owner thereof, on due notice to the owner, and the judgment and the assessments made and taxes imposed thereby shall have the same force as if rendered at the annual meeting.

Commissioners may be recalled.

29. The commissioners of appeal and each of them shall have power to bring before them by subpœna witnesses and papers as evidence on the hearing of any appeal and may administer the necessary oath, and the witnesses and constable shall have the same fees and be liable to the same penalties as in cases of subpœnas for witnesses in actions in the courts for the trial of small causes; if the taxpayer appealing shall receive no abatement the costs shall be paid by him; in all other appeals the costs shall be paid by the taxing district on the order of the commissioners; every commissioner shall receive from the taxing district except where he receives a salary three dollars for every day he shall attend at the meeting

May subpœna witnesses.

Costs.

Commissioners' per diem.

scribed for giving notice of increased valuations, no laches can be imputed for failure to do so. In such cases it is incumbent upon a prosecutor to show affirmatively that the valuation made by the commissioners of appeal is unjust, or it will be affirmed. Ib.

Penalty for neglect.

of the commissioners on the hearing of appeals; if any commissioner shall neglect or refuse to perform his duties he shall for every such neglect or refusal forfeit and pay ten dollars with costs to be recovered by action on contract by the clerk of the taxing district for the use of the taxing district in any court having cognizance of that sum.

Correction if error in assessment.

30. Where by mistake property real or personal has been twice entered and assessed on the tax duplicate, it shall be lawful for the governing body of the taxing district or board charged with the revision of taxes to order and cause the tax record to be corrected, and if the tax has been twice paid the governing body of the taxing district shall refund the excessive payment without interest; where by mistake an assessment intended for one parcel has been placed upon another, the governing body may cancel the erroneous assessment, return without interest the money, if any, paid by one not the owner of the parcel intended to be assessed, and enter upon the record the said assessment and tax against the proper parcel after a hearing upon five days' notice to the owner; where one person has by mistake paid the tax on the property of another supposing it to be his own, the governing body after a hearing on five days' notice to the owner may return the money paid in error without interest and restore the record of the assessment and tax against the property in the name of the true owner, provided the lien of the tax has not expired and no transfer or encumbrance has been put on record against the property since the date of such payment in error; no assessment of real or personal property shall be considered invalid because listed or assessed in the name of one not the owner thereof, or because erroneously classed as the land of an unknown or non-resident owner; and where the name of the owner of any property assessed is not known the assessor shall so state, and the proper name may be inserted whenever discovered, and all remedies shall be and remain in force as fully as if the assessment were in the name of the owner.

Assessment not invalidated by error.

Apportionment of assessment and claim for redemption.

31. The assessment for taxes upon any parcel of real estate and the claim of the taxing district for redemption on any sale thereof to the taxing district or any of its officers for tax arrears, may be apportioned among proper subdivisions of such parcel on the application of any person interested, in writing, accompanied by a map showing the subdivisions desired, to the township committee in townships, to the tax commissioners of the other taxing districts, if any, if none, then to the city comptroller, if any, if none, then to the mayor and council or other authority charged with the levying of taxes, who shall have authority to apportion the assessment and tax or claim for redemption according to the values of the respective subdivisions at the time the tax became due, and upon the making of such apportionment and filing the map and report or resolution of such officer or body showing the apportionment with the clerk of the taxing district, the tax and lien on each subdivision shall be a lien thereon in the same manner as if originally so assessed; when any of the owners of the parcel shall not join in the application, the officer or body making the apportionment shall direct notice given to such owner if resident in the taxing district, either personally or by leaving at his place of abode, and if not resident, then by advertisement for ten days in a newspaper published or circulating in said taxing district, or if none so published, then in one of the newspapers published at the nearest town in the county, of the time and place of hearing on such application, which notice on proof of due service or publication shall give jurisdiction to make such apportionment.[1]

When owners do not join in application.

NOTE.—*Sections 32, 33, 34, 35, 36 and 37 pertain to the State Board of Taxation and were repealed by chapter 67 of the laws of 1905, abolishing said board and creating in lieu thereof the Board of Equalization of Taxes of New Jersey.*

[1] For apportionment of taxes, assessments and water rents in cities of the first class, see P. L. 1896, p. 172, and P. L. 1898, p. 54; in cities, boroughs, towns and townships, P. L. 1876, p. 291; P. L. 1881, p. 23; P. L. 1891, p. 91; P. L. 1900, p. 63.

# LAWS, SESSION OF 1905.

## CHAPTER 67.

An Act to abolish the state board of taxation and to create in lieu thereof a board for equalization, revision, review and enforcement of tax assessments.

BE IT ENACTED *by the Senate and General Assembly of the State of New Jersey:*

Board of Equalization of Taxes.

1. There shall be established a board for the equalization, revision, review and enforcement of taxation, to be called the Board of Equalization of Taxes of New Jersey, which shall consist of a president, who shall be a counsellor-at-law, and four associate members, who shall all be appointed by the governor, by and with the advice and consent of the senate. Their term of office shall commence on the first Monday of April, and shall be for a period of five years, except as hereinafter provided in reference to the associate members thereof first appointed hereunder, and each member before entering upon the discharge of his duties shall file with the secretary of state an oath that he will faithfully discharge the duties of his office. The president shall receive an annual salary of five thousand dollars, and each associate member shall receive an annual salary of three thousand five hundred dollars, which salaries shall be payable monthly, and shall be in lieu of any allowance for expenses. The said board, immediately after its organization, shall appoint a clerk, whose term shall be for five years and whose salary shall be two thousand five hundred dollars a year, payable monthly; the expenses of said clerk actually incurred in the prosecution of his duties, when certified to by the president of said board, shall likewise be paid by the treasurer, on the warrant of the comptroller; said board shall also have the power to employ such other clerical assistants as it shall deem necessary, who shall be paid such reasonable compensation as shall be fixed by its

Term and oath.

Salaries.

Clerk.

Assistants.

Compensation.

members, and approved by the governor. Immediately after the organization of said board, its associate members shall by lot determine which of said associate members shall continue in office for four years, which for three years, which for two years and which for one year; and thereupon their terms shall be for the period thus resulting, and a minute thereof shall be deposited with the secretary of state.

Determination of terms by lot.

2. The said board shall keep a full record of its proceedings, and have the power to make rules, orders and directions as it may deem necessary to carry into effect the objects of this act. It shall have the power to compel the attendance of witnesses and the production of books and papers before it, and it may examine witnesses, or cause witnesses to be examined before it, under oath, which any of its members may administer, and in case of the failure of any person or corporation to obey any such order of the said board he, she or it shall be liable to be punished as for contempt by said board as hereinafter provided. The said board may, as occasion shall require, by order, refer to one or more of its members the duty of taking testimony in any matter pending before it, and report thereon to the board, but no determination shall be made therein except as herein provided.

Records and rules

Compel witness to testify.

3. In case it shall, by written complaint of any taxing district or any county in this state, appear that any other taxing district or any other county that is by taxes contributing to a common cause with such complainant, is by inequality of valuation or otherwise avoiding or escaping from its fair share of the common burden, the said board shall thereupon cause an investigation of such complaint to be made, and shall render such aid and assistance as it may be able to give for the purpose of arriving at a fair and equitable adjustment of values of both real and personal property of any and every kind, and belonging to any person or corporation whatsoever, including such property of railroad and canal companies as contributes to such common cause; to this end the said board may examine any assessor or board of assessments, under oath,

In case of complaint, board shall investigate justice of assessment.

Method of conducting investigation.

as to his or their assessments, both as to the valuation as a whole and as to any particular piece of property or as to any property omitted from assessment, and may inquire by the testimony of witnesses concerning the same, and if it shall deem proper it may make a personal examination of any property in any taxing district or county, for the purpose of equalizing assessments between such districts or between counties bearing a common burden of taxation. If it shall appear that the value of any property contained in any taxing district or county, including railroad and canal property bearing such common burden, is relatively less than the value of any other property contributing by taxation to a common burden, or that property, real or personal, that should be assessed therefor has been omitted from assessment, the said board may, after giving the notice hereinafter provided, for the purpose of fixing or adjusting the proportion or quota of taxes to be levied as aforesaid, after a comparison of the values, or a like examination as to any omissions from the tax ratables, add thereto such sum or amount as shall seem equitable, and to be warranted by such comparison and examination; or if it shall appear to said board upon such investigation that the assessment of any property lying in any such taxing district or county, including such property of any railroad or canal company, and taxed for a common benefit, is greater than the true value thereof, it may, for the purpose aforesaid, in order to equalize the valuations throughout the territory which contributes to the common burden, reduce said assessment to the amount of the true value of the property therein, and at the same time make such increases in the valuation as shall be warranted and as herein provided, and the said board may further, in any year in which such reduction or increase is made and the tax rate has already been fixed, in order to do justice, equitable equalize the assessment of any piece or pieces of property. Before any change shall be made in value the assessors of the taxing district in which the change is proposed and the owner of such property shall be notified in writing that the said board pro-

**When board may increase assessment.**

**When reduce assessment.**

**Before action notice to owner.**

poses to make the same, and he shall be directed to show cause, at a time and place to be in said notice designated, before the board why the said change should not be made; such notice shall be sufficient if published in one of the newspapers circulating in the county, at least five days before such hearing, and mailed to the post-office address of such assessor and owner or served personally on them, at least five days before such hearing. When the several taxes shall be amended in the particulars aforesaid, the taxes for said district shall be levied and collected based upon the said corrected valuation.

Taxes levied on valuation.

4. It shall be the duty of the said board to investigate the method adopted by local assessors in the assessment of real and personal property in this state, to furnish the local assessors information to aid them in making assessments, to examine all cases where evasion of proper taxation is alleged, and to ascertain wherein existing tax laws are defective or are improperly or negligently administered; it shall annually report to the legislature, particularly specifying any means or practices or devices used for the evasion of proper taxation, and it shall annually submit to the legislature such recommendations as it may find necessary to prevent the evasion of just and equal taxation; and from time to time also report to the legislature what changes, if any, it considers should be made either in the laws governing the method of taxation or any change of the rate of tax upon property of any person or corporation, including railroad and canal companies, in order to produce equality of taxation.

Investigate methods of local assessors.

Annual report to legislature with recommendations.

5. Where complaint shall be made to said board in writing, verified by the oath of any complainant, on or before the first day of April following the assessment of property of any kind, whether belonging to individuals, corporations, railroads or canals, said board shall have power to review and correct the action of the local assessors or other taxing officers and of all boards of tax review, by reducing or increasing such assessment, and the corrected tax shall bear interest from the time fixed by the law under which said tax was originally levied

Power to review and correct.

Proviso.

until paid; *provided, however,* said board shall have power at any time, on application of the property owner or owners, with the consent of the mayor or assessor of the municipality affected, to correct errors, mistakes or omissions in the assessment of any persons or corporations.[1]

Power to increase assessment or direct reassessment.

6. When the said board has reason to believe from information or otherwise, that any property, including the property of railroad and canal companies, has been assessed at a rate lower than is consistent with the purpose of securing uniform and true valuation of property for the purpose of taxation, the said board shall have the power, after due investigation, to increase the assessment made upon such property; and for this purpose, if necessary, may direct an assessor or other taxing officer to make a reassessment of such property, according to the rules which the said board shall establish, and if such assessor or other taxing officer shall fail or refuse to comply with the order so given, the board shall have power to appoint some other person to make the new assessment under the direction of the board; and the assessment so made and affirmed by the board shall be and be deemed to be the assessment of such property for the year. The board may also assess and add to the tax list and duplicate any property omitted, and may correct misnomers or other errors in assessments on notice to parties concerned.

Correction of tax duplicate.

[1] The determination of the State Board of Taxation, on the appeal of a taxpayer from an assessment of taxes against his property, can only be set aside for error of law. In determining whether such error exists, this court will consider only those facts which were before the board as the foundation of its decision, and this consideration will be limited to ascertaining whether there was legal evidence before that body upon which its finding may be supported. City of Elizabeth *v.* New Jersey Jockey Club et al., 34 Vroom 515. The determination of the State Board of Taxation upon questions of fact involved in the correction by the board of a local assessment of taxes is not reviewable in this court. In order to bring before this court for review the grounds on which such determination was based in matters of law, the board should be required to certify the grounds, and only in case of its failure to do so, should other evidence thereof be received. City of Newark *v.* North Jersey Street Railway Co. et al., 53 Atl. Rep. 219. See Township of Oxford *v.* Delaware, Lackawanna and Western Railroad Co., 35 Vroom 195.

7. It shall be the duty of the board to meet from time to time as it shall deem proper, and any taxpayer feeling himself aggrieved by the apportionment of taxes against the taxing district wherein he is taxed, or any taxing district aggrieved by the action of the county board of assessors of equalization, may, within such time as said board shall by rule prescribe, file a petition of appeal to the board setting forth therein the cause of complaint and asking relief, and the board shall make such order respecting the procedure in such case as to it shall seem just; and shall hear summarily, and determine such complaints and revise and correct the apportionment of taxes and the determination of such county board of assessors or of equalization by fixing the amount of each taxing district shall raise, in just proportion according to the true value of the taxable property therein, and the assessment so corrected and determined by said board shall be final and conclusive; such corrected rate of assessment shall be certified by said board to the collector of the taxing district where such property is taxable, and shall be collected in the same manner that other taxes in said taxing district are collected.[1]

Right of appeal.

Complaint summarily heard.

Corrected rate.

[1] If the State Board of Taxation, upon a complaint of a taxing district, increases the valuation of another taxing district, it should proceed to add that increased valuation to the unchallenged valuations of all the other taxing districts of the county, and then to apportion the county and State tax to be raised among the taxing districts in the proportion of the valuation of each to the total valuations. East Brunswick *v.* New Brunswick, 28 Vroom 145. A taxing district, the valuation of which has, on complaint, been increased, cannot, by *certiorari*, object to the determination of the State board because it has imposed on it an increase less than its adjudication required, nor because the board erred in apportioning the tax to be raised, when such error does no injury to it. Ib. Query. As to what action is within the jurisdiction of the State Board of Taxation to review under said act. Ib., affirming S. C., 28 Vroom 77. A township, the valuation of whose property has been raised by the State Board of Taxation, cannot prosecute a writ of *certiorari* to set aside the action of the board, on the ground that the board has not made a proper resulting abatement in the tax of other townships, but has improperly allowed the entire abatement to one taxing district. East Brunswick *v.* New Brunswick, 28 Vroom 77.

Investigation at instance of board of freeholders.

8. When complaint shall be made in writing to the board by the board of chosen freeholders of any county in this state, or by the governing body of any taxing district that the taxable property of any county has been undervalued or omitted by the assessors therein, it shall be the duty of the board to investigate the assessment of the property subject to taxation in such county complained of; the board shall certify and file the result of every such investigation in the office of the state superintendent of public instruction and in the office of the comptroller of the state, and shall in such certificates specify, first, whether substantially all the real and personal property in each county so investigated has been listed, assessed and valued, and if not all, what percentage; second, whether or not such property subject to taxation has been assessed and valued by the respective assessors and taxing officers in such county at substantially its true value, and if not at such value at what percentage of such value; third, what should be the valuation of the property, both real and personal, in each county investigated; and such determination of the proper valuation on the part of the board shall for all purposes of the state comptroller, the state superintendent of public instruction and the state board of education be deemed to be the true valuation of each county or counties investigated, until otherwise determined by the board under the provisions of this act. For such investigation the board may disburse as may be necessary, not exceeding for any one county the sum of one hundred dollars, which shall be paid by the state treasurer from any fund available for that purpose, upon their filing in his office a certificate specifying in detail the items of such disbursement.

Result filed; stating, etc.

Expenses of such investigation.

Evidence of determination.

9. The determination of any matter brought before said board shall be evidenced by a judgment duly signed by at least three of its members, and filed with its clerk; copies thereof, duly certified by said clerk, shall be evidence in any cause or proceeding. When the said board shall be satisfied that any person, officer or corporation has failed to comply with its said judgment, although

Punish for contempt.

fully apprised thereof, it shall have full power, upon procedure and rules to be adopted by it, to attach such delinquent for contempt and to punish accordingly.

Board of taxation abolished.

10. The state board of taxation created by section thirty-two of an act of the legislature of the state of New Jersey entitled "An act for the assessment and collection of taxes," approved April eighth, one thousand nine hundred and three, and the supplements thereto, approved February first, one thousand nine hundred and four, be and the same is hereby abolished, and all offices and positions arising thereunder or depending thereon be and the same are hereby vacated, but all proceedings heretofore commenced and now pending before said state board of taxation shall continue before and be determined by the board hereby established, which board is hereby vested with full power and authority to determine the same, as if they had been commenced before it.

Continuation of proceedings previously begun.

Constitutionality of act.

11. In case for any reason any section or any provision of this act shall be questioned in any court, and shall be held unconstitutional or invalid, the same shall not be held to affect any other sections or provisions of this act.

Repealer.

12. All acts and parts of acts inconsistent herewith be and the same are hereby repealed, but said repealer shall not revive any laws heretofore repealed.

13. This act shall take effect immediately.

Approved March 29th, 1905.

For what assessments not set aside by certiorari.

38. No assessment of taxes shall hereafter be set aside upon any certiorari,[1] because the state, county, township, borough, ward or city taxes, or any of them, are blended together, nor because the aggregate amount of money levied or assessed in any taxing district for taxes is greater than called for by the law or resolutions granting the same, nor because any such assessment is made upon any person or property at a rate higher than authorized by the law, ordinance or resolutions granting the money

[1] See Earles' Executors *v.* Ramsay, 32 Vroom 194.

Court may reduce rate on certiorari.

for which the said assessment of taxes is made; if it shall appear to the satisfaction of any court wherein any certiorari is or may be brought, that any assessment of taxes removed thereby is at a rate higher than authorized by the law or resolution authorizing such assessment, or that the value of taxable property, for which any person is therein assessed, is too great, said court shall amend such assessment and reduce the same to the proper and just amount, and thereupon affirm the same according to such amendment and reduction and reverse the same as to the excess only; and the court shall have power to adopt such rules and proceedings as may enable them to make the said amendment, and carry into effect the true intent and meaning of this act; no return of taxes or list of delinquents made by any collector, nor the proceedings touching or concerning such return, nor any tax warrant, shall be set aside or reversed on certiorari, or otherwise, for any lack of form which does not impair the substantial rights of the plaintiff in certiorari.

Taxes not set aside for irregularity or defect in form.

39. No tax or assessment imposed or levied in this state shall be set aside or reversed in any court of law or equity in any action, suit or proceeding for any irregularity or defect in form, or illegality in assessing, laying or levying any such tax or assessment, or in the proceeding for collecting the same if the person against whom or the property upon which such tax or assessment is assessed or laid is, in fact, liable to taxation or assessment in respect of the purposes for which such tax or assessment is levied, assessed or laid; and the court in which any action, suit or proceeding is or shall be pending to review any such tax or assessment is required to amend all irregularities, or errors, or defects, and is empowered, if need be, to ascertain and determine for what sum such person or property was legally liable to taxation or assessment, and by order or decree to fix the amount thereof; and the sum so fixed shall be the amount of tax or assessment for which such person or property shall be liable, and the same shall be and remain a first lien or charge upon the property and persons, and collectible in the

Court to amend defects.

Assessments a first lien.

manner provided by law, the same as if such tax or assessment had been legally levied, assessed or imposed in the first instance by the city, town, township, commission, board or other authority, attempting to make, impose or levy the same; it shall be the duty of the court to make a proper levy, imposition or assessment in all cases in which there may lawfully be an assessment, imposition or levy; and such court is hereby given full and ample authority to make a lawful levy, assessment or imposition.

## Article VI.

### COLLECTION OF TAXES.

When and where taxes payable; discount.

40. Taxes shall be payable as soon as the tax duplicate shall be delivered to the collector; he shall enter the date and amount of each payment on his duplicate in the proper column opposite the items of tax on account of which the payment is made, and shall also enter the same in a proper cash book credited to the taxpayer, and shall also enter therein a designation of the property on which said tax was paid, the total amount of the tax and the discount allowed or the interest and penalty charged; the cash book shall be provided by the collector at the expense of the taxing district, and shall be the property of the taxing district and be open at all reasonable times to public inspection; in the townships having a public building, an office therein shall be set apart for the collector, who shall attend there on such days in each week during the month of December as the township committee may by resolution designate; in any city the common council or other governing body may by ordinance authorize and regulate the payment of taxes levied in any year by offsetting claims held by taxpayers and duly ordered paid by the city for current expenses of the same year, but such payments shall not be accepted until the state and county taxes for the year have been paid in full by the collector; in any municipality the common council or other body

having charge of the finances may, by ordinance, fix the rate of discount to be allowed for the payment of taxes prior to the twentieth day of December.

Disposition of taxes when collected.

41. It shall be the duty of the collector or other officer having the custody of the collected taxes, on or before the twenty-second day of December in each year, out of the first money collected to pay to the county collector of the county, the state and county taxes required to be assessed in his taxing district,[1] and the county collector shall pay the state taxes which he shall have so received from the taxing districts to the treasurer of the state on or before the twentieth of the next January; the remaining taxes shall be disposed of for the use of the taxing district; the collector after receiving the tax duplicate shall report his collections to the governing body of the taxing district on the first Monday of each month and oftener if they shall require, and pay the amount collected to the treasurer or other officer authorized to receive the same; in townships the collector shall also before the tenth day of February in each year file with the clerk a competent account verified by his oath of his receipts and disbursements as collector during the preceding year ending February first, with a statement of the amount of taxes remaining unpaid, the names of delinquents and the amount due from each, and in boroughs the collector shall file such account and statement with the clerk for the year ending

Township collector's report.

In boroughs.

[1] Ross *v.* Walton, 34 Vroom 435. A *mandamus* will be allowed to compel townships to pay state and county taxes out of the first moneys collected; and if the moneys collected for such taxes are squandered, wasted or misapplied by lending to others, then the township shall be liable to make good such deficiency or loss by adding the same to the quota of such township in the next assessment. Veghte *v.* Township of Bernards, 13 Vroom 338; Shields *v.* Patterson, 26 Vroom 495. A city treasurer failing to pay over to the county collector the county's quota of taxes will be charged with interest upon the same from the time when he ought to have paid them. Sheridan *v.* Van Winkle, 14 Vroom 126; Sheridan *v.* Stevenson, 15 Vroom 371. The State and county taxes must be paid by way of preference out of the first moneys raised by taxation. Bayonne *v.* State, 12 Vroom 369; Gabler *v.* Elizabeth, 13 Vroom 83; Water Commissioners *v.* Brewster, 13 Vroom 130; Freeholders of Ocean County *v.* Lacey Township, 13 Vroom 536; Dugan *v.* Jersey City, 21 Vroom 359; Bogert *v.* Mathe, 22 Vroom 216. See State, Pierson *v.* Douglass, 4 Vroom 363, 365.

on the Tuesday two weeks before the annual borough election, at least twelve days before such election.

Notice of meeting of commissioners of appeal.

42. The collector shall annually on or before the first day of October give notice by advertisement set up in at least four of the most public places in the taxing district, or advertised in one or more newspapers of the taxing district, of the time and place of the meeting of the commissioners of appeal in cases of taxation, of the days and places when and where he will receive payment of taxes, one of which shall be the twentieth day of December, or if that falls on Sunday then the next day, and that taxpayers who do not pay their taxes on or before the twentieth day of December then next will be proceeded against as delinquent; he shall also within sixty days after the receipt of the tax duplicate demand payment of the tax from each taxpayer in person or by notice left at his residence or mailed postage prepaid to said taxpayer if his post-office address is known to the collector; the notice shall be written or printed and may be in the form of a tax bill and shall set forth the number of acres or lots assessed to the taxpayer, the valuation of his real and of his personal property, the rate per dollar and the total tax, and, except in cities, the several taxes for state, county, municipal or township, poor, school, road, poll, dog and other taxes, as stated on the duplicate, and the time and place of the next meeting of the commissioners of appeal; no proceedings for collection shall be invalid for lack of the notice or demand required by this section; such notice or tax bill shall be receipted when paid and the receipt shall be presumptive evidence of payment.

Last day for paying taxes.

Tax bill.

Interest on unpaid taxes.

43. Where any taxes shall not be paid on or before the twentieth day of December following their assessment, interest thereon from and after that date shall be added at seven per centum per annum, or at such higher rate not exceeding in the whole twelve per centum per annum as the governing body of the taxing district may fix; and it shall be the duty of the collector in person or by deputy, forthwith after the twentieth day of December to enforce the payment of all taxes by distress and sale of any of the

Enforcement of payment.

goods and chattels[1] of the delinquent in the county; where the tax is upon real estate, the person assessed may be relieved from the levy by showing that he was not the owner at the time when the tax became a lien; if goods and chattels of the delinquent cannot be found, or not sufficient to make all the money required to pay taxes on personal property and poll tax and dog tax, then it shall be the duty of the collector in person or by deputy to take the body of the delinquent, and unless the tax is at once paid with costs to deliver the same to the sheriff or jailer of the county to be kept in close and safe custody until payment be made of the amount due on said taxes with costs, but there shall be no arrest or imprisonment for default in payment of taxes on real estate; a copy of the entry of the tax assessed against the delinquent, certified by the collector to be a copy truly taken from his duplicate, shall be a sufficient warrant for the distress and sale or arrest and imprisonment authorized by this act; and the authority of any person to act as deputy shall be conferred by the collector in writing upon said copy of the tax entry and signed by the collector; the collector shall not be liable for deficiencies in collection happening without any neglect, fraud or default on his part.

Arrest for non-payment of personal taxes.

Distress warrant.

Sale of distrained property. As amended March 28, 1904.

44. Where goods and chattels have been distrained, the collector shall give public notice of the time and place of sale and of the property to be sold, the name of the delinquent and the amount of his tax in default, at least five days previous to the day of sale, by advertisement posted in at least five public places in the taxing district where such sale is to be made; such sale shall be at public auction, and if practicable, no more property shall be sold than is sufficient to pay the tax, interest and costs due, and any surplus shall be returned to the owner; if there shall be no purchaser for the goods and chattels exposed for sale, they may be purchased for the benefit of the taxing district by any officer authorized; for serving

[1] Mullins *v.* Jersey City, 32 Vroom 135.

warrant or notice thereof the collector shall receive fifty cents; for levying, seventy-five cents; for advertising sale, fifty cents; for selling, one dollar; for making an arrest, fifty cents, and in addition, two per centum of the amount of taxes collected, except in cities, where the addition shall be three per centum, all of which shall be added to and collected with the tax, and not otherwise. Collector's fees.

45. If sufficient shall not be realized by the first distress and sale, it shall be lawful for the collector to make further seizures and sales from time to time in the same manner, and the governing body may, after the collector has made his return of uncollected taxes, appoint by resolution some person other than the collector to be collector of arrears and to make such distress and sale or arrest and imprisonment, which resolution shall name the delinquents and the amounts to be made either specifically or by reference to the collector's list or other specific list thereof on file with the clerk, and said body shall fix the amount of and approve the bond for the faithful performance of his duties which such collector of arrears shall give with sureties before he shall act; he shall have the same powers and compensation and be subject to the same liabilities with respect to the delinquent taxes as the collector, and shall account to the body appointing him, and pay the money collected within sixty days after his appointment to the collector, who shall give proper credit therefor on the duplicate to the delinquents, but shall have no commission on the collection, and shall have no power to collect from taxpayers the delinquent taxes referred to said collectors of arrears during said term of sixty days; it shall be the duty of the collector to deliver to the collector of arrears a copy of the tax entry against each delinquent certified by the collector to be a copy truly taken from his duplicate, which shall be a sufficient warrant to the collector of arrears for his collection, distress, sale, arrest and imprisonment. If sale leave deficiency. Appoint collector of arrears; duties, fees, &c.

46. The goods and chattels of the tenants or other persons in possession or having the care of any real property shall be liable for the payment of the taxes on the land, Tenants liable for tax.

and on payment may recover the same from the landlord or owner by action on contract or by deducting the sum so paid out of the rent then or afterwards due, unless otherwise provided by his contract with the landlord;

Collection of taxes on unimproved lands.

where the delinquent tax is assessed upon unimproved[1] or untenanted land, or on land tenanted by one not able to pay the tax, it shall be the duty of the collector in person or by deputy to levy such tax by distress and sale of so much of the timber,[2] wood, herbage or other vendible property of the owner on the premises as will be sufficient to pay the same with costs; notices[3] of the sale shall be put in five of the most public places in the taxing district at least thirty days before such sale, and published at least four weeks successively, once in each week, setting forth the name of the delinquent, the amount of the tax, the day and hour of the sale, which shall be between the hours of twelve and five of the said day, and the place,

Proviso.

which shall be on the said premises; *provided, however,* that such advertisement shall be published in the newspapers named in the charter of any municipality as the official papers thereof, and in the same number of papers in which the legal notices are required to be published by the act under which any municipality has been incorporated or is now governed; the purchaser may enter on the premises to sever and carry away the property purchased for the space of two months next after the sale and no longer.

[1] This means land having no visible occupant or possessor. State *v.* Hoffman, 1 Vroom 346, 347.

[2] See Morrow *v.* Dows, 1 Stew. Eq. 459, 466. The operation of the act upon the sale was to sever the timber from the land and pass an absolute title to the purchaser. No distinction is made between the timber and the wood and herbage or other vendible property of the owner. If the timber was sold, it would necessarily be taken by the purchaser from the premises; otherwise it would be useless to sell it. The act authorizes the purchaser to enter upon the premises at any time within two months after the day of sale and take away the timber. The timber is not susceptible of division as to its title; it must necessarily be sold as an entirety. The sale being ordered under the same terms as herbage and other vendible property, its severance and an absolute title in the vendee must have been contemplated by the statute. Morrow *v.* Dows, 1 Stew. Eq. 459, 466.

[3] Landis *v.* Vineland, 32 Vroom 425.

Return list of unpaid taxes.

47. On the first Tuesday of February annually, in all taxing districts except cities, the collector shall make out and file with the clerk of the taxing district a list of delinquents, verified by his affidavit, showing all the unpaid taxes on the duplicate, stating the name of each delinquent, the description of the property assessed, the assessed valuation and the amount of the tax, in proper columns, and the reason why the tax has not been collected, and if the collector believes that any of the delinquent taxes are not collectible by reason of a fictitious or double or other palpably erroneous assessment, or that any poll tax, dog tax or tax on personal property is not collectible by reason of the removal, absence, death or insolvency of the taxpayer, he shall present his statement of such uncollectible taxes in a separate list; it shall be the duty of the governing body, within ten days after the filing of the delinquent list, to carefully examine the same in the presence of the assessor and collector, and they may summon and examine witnesses and adjourn their examination from time to time, and shall complete their examination on or before the first day of April, and on being satisfied that any of the taxes listed as uncollectible are in fact such, it shall be their duty by resolution, to release the collector from the collection thereof; any taxes not so released, if not collected, shall be again listed and reported for further investigation and action on the first Tuesday of February of the ensuing year.

Examination of list and release of collector.

List of delinquents published.

48. In first class cities the comptroller shall annually, in the month of April, publish a list of the names of all delinquents for personal taxes and the amounts due in a daily newspaper published in the city, and a second publication shall be made two weeks after the first of the same list, omitting the names of those who have paid the tax in the interval; ten cents per name for each insertion shall be paid to the publisher and added to the tax.

## ARTICLE VII.

### SALE OF LAND.[1]

Unpaid taxes a paramount lien.

49. All unpaid taxes on real property, with interest, penalties and costs of collection, shall be, on and after the twentieth day of December next after the assessment, a first lien on the land on which they are assessed, and paramount to all prior or subsequent alienations and descents of said land or encumbrances thereon, except subsequent taxes; no writ of certiorari or other suit shall operate to stay the enforcement of the lien unless the court shall so order, and unless due notice of said order describing the land and naming the owner shall be filed as a notice of lis pendens in the office of the county clerk or register; where a sale is made in the enforcement of a tax lien, pending the existence of the lien, the lien shall pass, with the title, to the purchaser, and where such sale shall be set aside for defect in the proceedings to sell, the lien shall be thereby continued for one year after final action in the proceeding by which the sale was annulled.[2]

Lien to pass with title.

List of unpaid taxes filed with county clerk.

50. On or before the first Tuesday of February in each year the collector of each taxing district, except cities having charter provisions for a public record of tax aliens[3] on land, shall file with the clerk of his county a list of all unpaid taxes assessed the preceding year on real estate in his taxing district, setting forth against whom

[1] The authority of tax officers to sell property or lands for unpaid taxes is special and limited. Canon *v.* Martin, 2 Dutch. 594. Such power and authority to sell is a naked power, not coupled with interest. Hopper *v.* Executors of Malbson, 1 C. E. Gr. 382. It must be exercised in strict accordance with the provisions of the statute, and every requirement of the statute imposing the liability and prescribing the procedure to enforce it must be strictly complied with. Baxter *v.* Mayor, &c., of Jersey City, 7 Vroom 188; Inhabitants of Woodbridge *v.* Allen, 14 Vroom 262; Jones *v.* Landis Township, 21 Vroom 374, 379; S. C., 32 Vroom 424. A legal assessment is the foundation of the authority to sell. Baxter *v.* Mayor of Jersey City, 7 Vroom 188.

[2] Unless otherwise provided, the power to sell land for taxes must be exercised within the period during which such taxes remain a lien upon the land to be sold. Harned *v.* City of Camden, 37 Vroom 520.

[3] In the original bill "lein."

assessed, the description of the property and the amount of tax assessed thereon, arranged alphabetically in the names of the owners, except where the assessment is made on the block system, in which case the arrangement may be by blocks in the order of their numbers, to which he shall affix his oath that the same is a true and complete list of all the unpaid taxes on real property, as shown by his tax duplicate, for which service he shall be paid by his taxing district two cents for each name returned; the collector may file afterwards a supplemental list of any taxes omitted by mistake; the collector may amplify the description of any parcel if necessary so as to identify the same in said list; the county clerk shall record the list and affidavit in a separate book for each taxing district and properly index the same, and shall receive for his services from the taxing district five cents for each name in the list, and may charge five cents per year per name for searches made on request for unpaid taxes; said books shall be at all times open for public inspection free of charge; the said list when filed and the record thereof shall be constructive notice of the existence of the tax lien for two years from said first Tuesday of February, but not thereafter against any parcel unless within said term of two years the sale of said parcel shall be noted in the record as hereinafter provided; a purchaser or mortgagee in good faith after the said first Tuesday of February, whose deed or mortgage is recorded before the collector has filed his list, showing an assessment and tax on the land conveyed or mortgaged shall hold his title free from the tax lien; the lien shall include seven cents for each name for the cost of listing and recording, and shall be marked satisfied by the county clerk on the tax record on payment to the collector of the total amount due, together with a fee of twenty cents for a certificate to the county clerk that the tax has been satisfied, and on the filing with the county clerk of the collector's certificate, and on payment to the clerk of twenty cents for his services.

Fees for filing searches.

51. When taxes on real property remain in arrears on the first day of July, in the year following the levying

Sale of real estate for unpaid taxes.

As amended March 28, 1904.

thereof, the collector or other officer charged by law in the taxing district with that duty shall enforce the tax lien by selling the land, or any part thereof sufficient for the purpose;[1] he shall give public notice of the time and place of such sale, stating the names of delinquents and the land to be sold, amplifying the description in the duplicate if necessary to better identify the parcel, and the amount of the delinquent taxes thereon, by advertisement signed by him in a newspaper published in the taxing district or county where said land lies, once in each week for at least four weeks successively next preceding the day appointed for the sale; and in all taxing districts, except cities, shall cause copies of such notice to be set up in five of the most public places of the taxing district for the same period, one of which must be on or near the premises to be sold, and where the post-office address is known to him shall mail a copy of such notice to the owner at such address, postage prepaid; *provided, however,* that such advertisement shall be published in the newspapers named in the charter of any municipality as the official papers thereof, and in the same number of papers in which the legal notices are required to be published by the act under which any municipality has been incorporated or is now governed; at the time and place fixed for the sale, and from time to time thereafter, the collector may adjourn the sale in his discretion or at the request of persons interested or for want of bidders, but for not more than eight weeks in the whole, and a short notice of each adjournment shall be published in said newspaper; he shall receive payment at any time before sale of any tax with the costs incurred up to the time of payment.[2]

Notice of.

Proviso.

[1] Where two tracts of land are separately assessed for taxes, each tract must be sold by itself for the unpaid tax on it, so that the person entitled to redeem after the sale may exercise his right to do so without paying the sum bid at the tax sale for both properties. Hasbrouck Heights Co. *v.* Township Committee of Lodi, 37 Vroom 102.

[2] Landis *v.* Vineland, 32 Vroom 424; S. C., 37 Vroom 558; Harned *v.* Camden, 37 Vroom 520.

Terms of selling.

52. At the time and place specified in the notice of sale or adjournment, the collector shall sell at public auction each parcel of real property on which the tax is in arrear, or any part thereof sufficient for the purpose, to such person as will purchase the same for the shortest term and pay the tax lien, including interest and costs of sale, or in fee where no one will bid for a shorter term; such payment to be made before the conclusion of the sale, or the property shall be resold; within ten days after the sale, the collector shall deliver to the purchaser a certificate of sale under his hand and seal and duly acknowledged by him as a conveyance of land which shall set forth that the property therein to be described has been sold by the collector to the purchaser, the name of the delinquent owner, term for which sold, the amount of the tax with the items of interest and costs in detail, the year for which assessed, and the time when the right to redeem will expire; the collector shall strike off and sell to the taxing district any parcel of real property for which there shall be no other purchaser, and the taxing district shall have the same remedies and rights as other purchasers and may sell the land purchased or any part thereof for not less than the price paid therefor, together with subsequent taxes and interest, or may let the land and collect the rental; all parcels so sold to the taxing district at any sale shall be included in one certificate.

Certificate of sale as conveyance.

Taxes on land not redeemed.

53. Where a parcel of land has been purchased and is held by the taxing district under a tax sale not redeemed, all subsequent taxes shall be assessed in the name of the owner, as if no sale had been made, and shall be and remain a paramount lien on the land and be added to the purchase money and shall be paid before the land can be redeemed from the sale, and no further sale for taxes of said parcel while held by the taxing district shall be made by the collecter unless directed by resolution of the governing body of the taxing district, in which case the clerk shall certify to the collector the amount required to be paid to redeem the land from the previous sale or sales and the collector shall advertise and sell the land for the

said amount added to the tax and costs of the current year; the taxing district may sell any land purchased by it for taxes, and direct the transfer of the certificate of sale subject to the right, if any, to redeem, to any person paying not less than the amount for which sold and interest and subsequent taxes.

Delinquent taxes collected without sale.

54. On the first Tuesday of February following the sale, the collector shall present to the governing body of the taxing district and file with the clerk or other custodian of the record of delinquent taxes an account in detail of all taxes collected by him without sale since the filing of his list of delinquents on the first Tuesday of February preceding, and at the same time the officer making the sale shall file with the clerk of the taxing district his report of sales under oath containing a schedule of all of the unpaid taxes on real property shown on his duplicate from the collection of which he has not been released, and his proceedings in making sales therefor, and stating all the particulars above required to be set forth in the certificates of sale to purchasers to which he shall annex copies of the notices required to be published, posted and mailed, with proofs of such publication, posting and mailing; said report shall also set forth a list of the unpaid taxes on land which has not been sold because held by the taxing district under a previous unredeemed sale, or because sale has been prevented by order of court or otherwise; the clerk shall record said report of sales in a book provided for the purpose known as the record of tax sales, which record shall be in all courts presumptive evidence of the proceedings therein recorded.[1]

Record of tax sales.

Fees in connection with sales.

55. The collector or other officer shall receive for his services for preparing and publishing notices of sale, twenty-five cents for each parcel of land advertised, and for selling twenty-five cents for each parcel sold, and for each certificate of sale fifty cents, besides necessary disbursements for printing, postage, affidavits and acknowledgments, except that he shall receive only half of those

[1] Lippincott *v.* Pensauken Township, 33 Vroom 177.

fees for his services when the taxing district is the purchaser; the clerk of the taxing district shall receive for recording the report, ten cents for each parcel of land sold; all fees and expenses shall form part of the tax lien and be paid by the purchaser at the tax sale; in all taxing districts where the officer making the sale is compensated by salary for the services mentioned in this section, the said fees shall be paid into the treasury of the taxing district.

Certificate of sale recorded.

56. The purchaser may present his certificate of sale for taxes to the clerk of the county at any time before the expiration of one year after the first day of February following the sale, and it shall be the duty of the county clerk to enter the name of the purchaser and the date of presentation in the record of unpaid taxes for said taxing district in the appropriate column opposite the entry of the delinquent tax for which said sale was made, and properly index alphabetically the name of purchasers, for which he shall be paid fifteen cents by the purchaser, which entry shall constitute constructive notice of the sale as recorded in the record of tax sales of the clerk of the taxing district; the county clerk may charge five cents per year per name for searches made on request for sales for unpaid taxes in said records; the purchaser at his option may record the certificate of sale for taxes in the office of the clerk or register of the county where the land lies as a mortgage of land and thereupon shall be entitled to the immediate possession of the property sold and described in the certificate and to all the rents and profits thereof from and after the date of the certificate, for the term of the sale or until redemption; unless the certificate is either so entered in the record of unpaid taxes or so recorded as a mortgage before the expiration of the term for which the record of unpaid taxes is constructive notice of the lien it shall be void as against any bona fide purchaser, lessee or mortgagee whose deed, lease or mortgage is recorded before the recording of the certificate; affidavits and proofs of notice to cut off the right of redemption served as hereinafter provided may be annexed to

When purchaser to enter possession.

said certificate and shall form part thereof, and be recorded therewith after the time to redeem has expired as a conveyance of land in the record of deeds; the certificate of sale shall be presumptive evidence in all courts in all proceedings by and against the purchaser, his representatives, heirs or assigns, of the title of the purchaser to the land therein described and of the regularity and validity of all proceedings had in reference to said sale.

Certificate of sale as evidence.

Redemption by owner or mortgagee.

57. The owner, mortgagee, occupant or other person having an interest in the land sold for taxes, may redeem the same at any time within two years from the date of sale, or at any time thereafter until the right to redeem has been cut off in the manner hereinafter set forth, by paying to the purchaser or his legal representatives or assigns, the amount of purchase money shown on the certificate with twelve per cent. interest thereon, together with such other fees and expenses as may be incurred by the purchaser under this act, and the purchaser on receiving such payment shall restore to the owner said land and the sale shall be void, or where the redemption is by a mortgage or other persons having a lien on the land or not primarily liable to pay the tax, the person so paying shall succeed to the tax lien paid by him, and the purchaser shall on receipt of the redemption money at the option of the party making the payment either assign the certificate of sale by assignment under seal and acknowledged as a conveyance of land to the person redeeming, or execute a satisfaction of the certificate of sale or cancel the same by endorsement in the manner required by law to satisfy or cancel a mortgage, whereupon the record of the lien shall be cancelled by the county clerk or register in like manner and for the same fees, as in the case of mortgages.[1]

Redemption when purchaser does not cancel certificate.

58. In case the purchaser is absent from the state or cannot be found therein, or is under disability, or will not on proper tender cancel, satisfy or assign the certificate, the redemption may be made by payment of the proper

[1] Frazer *v.* Johnson, 36 Vroom 673.

amount to the treasurer of the taxing district and filing with him an affidavit showing the right to redeem in that manner and paying him one per centum of said amount as his compensation; the treasurer shall thereupon give to the person paying a receipt and certificate of redemption which may be filed with the county clerk or register, who shall thereupon mark the record of the certificate, as cancelled by certificate of redemption, whereupon the land shall be discharged from the lien and sale; the treasurer shall pay the redemption money to the person entitled thereto on his surrender of the certificate of sale, and shall at once on receipt of the money mail notice to such person if his address can be ascertained.

Notice of right to redeem.

59. The purchaser of land at tax sale may at any time within twenty years after the purchase give written notice to all persons interested in the land of their right to redeem and that unless they do so within the term of two years after the sale, if the notice is served more than sixty days before the end of the term, or within sixty days after the service of said notice if served later, their right of redemption will be barred; this notice shall be served personally on persons interested who reside in the taxing district, and on those who reside out of the district it may be served personally or by mailing to their post-office address if it can be ascertained, and by posting on the premises sold, if it cannot be ascertained; if there shall be no redemption within the said term of two years after the sale, or thereafter within the time limited by said notice, or in case no notice is given, if there shall be no redemption within twenty years after the purchaser has entered into open possession since continued under the sale, then the right of redemption shall be barred; the purchaser may after the time to redeem has expired without redemption annex the notice and affidavit of service to the certificate of sale, together with an affidavit that the sale has not been redeemed, and record and file the same therewith in the office of the county clerk or register where the same shall be recorded as a deed or conveyance, and the said notice and affidavits and the record thereof

If no redemption within period named.

Right barred.

shall be presumptive evidence of the service and facts therein stated; after the time to redeem has expired without redemption, cutting of timber by the purchaser shall not constitute waste.

Bill in equity to foreclose right of redemption.

The purchaser or his assigns may in addition to the foregoing remedy at any time after the expiration of the term of two years, whether notice to redeem has been given or not, file a bill in equity to foreclose the right of redemption, but on filing such bill the right to redeem shall exist and continue until barred by the decree of sale of the court of chancery; the title of a purchaser at a tax sale shall cease and determine and the certificate of sale shall be void at the expiration of twenty years from the date of the tax sale unless the purchaser shall before the expiration of that term enter into actual possession of the land purchased or foreclose the right to redeem the same by notice or by proceedings in equity and record the evidence thereof as above prescribed.[1]

Certificate of sale void in twenty years.

When sales not set aside.

60. No sale of land for delinquent taxes heretofore or hereafter made shall be set aside by reason of the blending together of taxes on real and personal property, but the sale shall be sustained as to the real property subject to the right to redeem on payment of the amount of the lien thereon; no sale shall be set aside because of insufficient description in the duplicate or failure of the clerk of the taxing district to record all the proceedings relative to the sale, if it shall appear by other legal evidence that the land sold was in fact that assessed, and that the sale was made pursuant to law; no sale shall be set aside because of variance between the date of any published notice and the actual publication thereof, if notice has actually been given for the time required; where the assessment itself is valid and the tax is justly due, no sale shall be set aside except on condition that the amount due shall be paid to the holder of the tax lien; where the tax sale shall be set aside because of defective proceedings on the part of its officers, the taxing district shall refund to the purchaser

Refunding when sale set aside.

[1] Brewer *v.* Ireland, 38 Vroom 31.

the price paid by him on the sale, with simple interest, upon his assigning to the tax district the certificate of sale and all his interest in the tax and tax lien, and the taxing district may re-advertise and sell if the tax lien remains in force.

## Article VIII.

### OFFICERS.

Delivery of records upon termination of office.

61. Every assessor shall immediately, on the termination of his office, deliver to his successor in office all property, books and papers belonging to the taxing district or appertaining to the office or its duties, including his field-books used during his term and all memoranda concerning taxable property or the valuations thereof used by him during his term; every collector shall, on the termination of his office, deliver and surrender to his successor in office all tax duplicates and other papers and books of his office pertaining to the collection of taxes; any assessor or collector failing to deliver and surrender property, books and papers as required by this section shall be guilty of a misdemeanor.[1]

Perjury.

62. Any person who shall refuse when lawfully required under the provisions of this act to be sworn or affirmed and examined shall be guilty of a misdemeanor, and be punished accordingly; any person guilty of wilful and corrupt false swearing or affirming in taking any oath or affirmation or in giving any testimony required by this act shall be guilty of perjury, and be punishable accordingly; any assessor who shall wilfully or through gross negligence omit to make a full and fair valuation of all property taxable in his taxing district within the time prescribed by law, or to prepare and produce his list and his duplicate at the times required by law, shall be guilty of a misdemeanor; any assessor who shall allow any

Improper performance of duty.

[1] Stall *v.* Bartholomew, 38 Vroom 382; P. L. 1898, p. 794, § 170.

deduction from the valuation of property for debt without first having obtained the sworn statement required by law, shall be guilty of a misdemeanor; every collector who shall wilfully neglect or refuse to perform any service or duty required of him by this act shall be guilty of a misdemeanor; for each neglect or refusal to perform any service or duty required of him by this act the collector shall forfeit and pay thirty-two dollars, to be recovered by the taxing district in an action on contract in any court of competent jurisdiction, which penalty shall be additional to that for misdemeanor.

Payment by county collector to state treasurer.

63. When the county collector shall fail to pay into the state treasury any state or school tax within fifteen days after the time fixed by law for the payment, the state treasurer shall require payment of interest at ten per centum per annum from the time when due, and may bring suit on contract against the delinquent collector therefor, as well as for the principal, in any court of competent jurisdiction; an action may be maintained by the county collector against any taxing district to recover taxes due from the taxing district.

Salaries of assessors, collectors, etc.

64. The governing body of the taxing district shall, by ordinance or resolution, fix the annual salary of its assessor, collector and members of board of assessment at rates not in excess of the salary, if any, prescribed by law, and such salary so fixed shall not be increased or diminished during the term of any officer; such officers receiving a salary shall receive no other compensation from the taxing district for services in the office except the fees allowed to the collector by this act on proceedings for the collection of taxes by arrest, levy, lien and sale.[1]

[1] See Township and Borough act, and acts fixing compensation of assessors in cities, also list of unrepealed acts herein contained. ASSESSORS, SALARY, APPOINTMENT AND TERMS, ETC.—*Cities of first class.*—P L. 1889, p. 464; 1890, p. 141 (applies to city of Newark); P. L. 1889, p. 187, §§ 2, 3, 4, 5 (Jersey City charter); 1893, p. 100. *Cities of second class.*—P. L. 1889, p. 152; 1890, p. 260; 1893, p. 425; 1898, p. 177; 1899, p. 329. *Cities of third class.*—P. L. 1890, pp. 242, 327; 1894, p. 403; amended, 1895, p. 130; further amended, 1902, p. 698. *Cities of fourth class.*—P. L. 1893, p. 409. *Cities generally.*—P. L. 1887, p. 75;

When governor may appoint assessor of taxing district.

65. When in any taxing district there shall be no assessor in office and qualified to act on the twentieth day of May, or when the assessor shall neglect or fail to assess the taxes at the times required by law, it shall be the duty of the governor of the state to cause notice to be given to the mayor of the taxing district, if any; or if none, to the presiding officer of the governing body, that unless proceedings be duly taken to make the assessment within ten days after the giving of the notice, the governor will appoint an assessor, and if the governor, at the expiration of said ten days, shall be satisfied that the vacancy still exists, or that the assessor has not made the assessment, it shall be the duty of the governor to appoint and commission an assessor, whose duty it shall be to perform all the duties required by law of the assessor of the taxing district, and who shall receive compensation provided by law of the assessor.

When act effective.

66. This act shall take effect on the twentieth day of December, nineteen hundred and three, and its provisions shall extend to proceedings on and after that date, relating to taxes assessed in the year nineteen hundred and three, but not to proceedings relating to taxes assessed in prior years; all acts, general and special, inconsistent with the provisions of this act are hereby repealed, but this repealer shall not extend to proceedings or remedies relating to taxes assessed prior to the year nineteen hundred and three.

Repealer.

Approved April 8th, 1903.

1889, p. 460; 1890, p. 327; 1891, p. 175; 1895, p. 563. *Towns.*—P. L. 1890, p. 242; 1892, p. 229; 1896, p. 55; 1899, p. 241; 1900, pp. 49, 480. *Townships.*—See sections 4, 16, 17, 30 and 32 of Township act of 1899, p. 372. *Boroughs.*—See sections 20, 22 and 45 of Borough act of 1897, p. 285. COLLECTORS.—*Cities of first class.*—P. L. 1893, pp. 117, 133; 1894, p. 539; 1897, p. 425. *Cities of second class.*—P. L. 1892, p. 285; 1894, p. 228; amended by P. L. 1900, p. 415; 1896, p. 99. *Cities of third class.*—P. L. 1893, p. 178. *Cities generally.*—P. L. 1901, p. 297; 1902, p. 282. *Towns.*—P. L. 1886, p. 341; 1896, p. 55; 1887, p. 123; 1900, pp. 30, 480. *Townships.*—See sections 4, 7, 15, 17 and 32 of Township act of 1899, p. 372. *Boroughs.*—See sections 2, 9, 17, 18, 19 and 20 of Borough act of 1897, p. 285. *County collectors.*—P. L. 1889, p. 331; 1893, pp. 27, 113; 1894, p. 341.

# SUPPLEMENTS.

## CHAPTER 161.

A Supplement to an act entitled "An act for the assessment and collection of taxes" (Revision of 1903), approved April eighth, one thousand nine hundred and three.

BE IT ENACTED *by the Senate and General Assembly of the State of New Jersey:*

Mortgage on exempted property exempt from taxation.

1. No mortgage or debt secured by mortgage on any property, which property by the provisions of the act to which this act is a supplement, is exempt from taxation, shall be listed for taxation or taxed, but the same shall be exempt from taxation.

2. This act shall take effect immediately.

Approved April 17th, 1905.

## CHAPTER 234.

A Supplement to an act entitled "An act for the assessment and collection of taxes," approved April eighth, one thousand nine hundred and three.

BE IT ENACTED *by the Senate and General Assembly of the State of New Jersey:*

Assessment and deductions of bank stock.

1. In assessing the shares of stock of banks or banking associations organized under the laws of this state or of the United States, the assessor shall allow all the deductions and exemptions granted by law from the value of other taxable property owned by individuals in this state, and the assessment and taxation of such shares of stock shall not be at a greater rate than is made or assessed upon other moneyed capital in the hands of individuals in this state. In making such assessment, the assessed valuation of the real property of such bank or banking association shall be deducted from the total valuation of the shares of stock assessed against the stockholders.

2. This act shall take effect immediately.

Approved May 11th, 1905.

## CHAPTER 243.

An Act to repeal so much of the act entitled "An act for the assessment and collection of taxes," approved April eighth, one thousand nine hundred and three, and the amendment thereof, entitled "An act to amend an act entitled 'An act for the assessment and collection of taxes,' approved April eighth, one thousand nine hundred and three, which said amendment was approved March twenty-eighth, one thousand nine hundred and four, in so far as they repeal or affect in any way the act entitled "A further supplement to the act entitled 'An act to encourage the establishment of mutual loan and building associations,' approved February twenty-eighth, one thousand eight hundred and forty-nine," and which said last named supplement was approved March twentieth, one thousand eight hundred and seventy-four, and the assessment and collection of taxes and the deduction of loan association mortgages, or the debts secured by such mortgages from the assessed values of the real estate covered thereby, so as to prevent double taxation.

BE IT ENACTED *by the Senate and General Assembly of the State of New Jersey:*

**Repealing certain acts and sections referring to mutual loan and building associations.**

1. So much of the act entitled "An act for the assessment and collection of taxes," approved April eighth, one thousand nine hundred and three, and the amendment thereof, entitled "An act to amend an act entitled 'An act for the assessment and collection of taxes,' approved April eighth, one thousand nine hundred and three," which said supplement was approved March twenty-eighth, one thousand nine hundred and four, and all the sections thereof, in so far as they repeal or affect in any way the act entitled "A further supplement to the act entitled 'An act to encourage the establishment of mutual loan and building associations,' approved February twenty-eighth, one thousand eight hundred and forty-nine," which said last named supplement was approved

March twentieth, one thousand eight hundred and seventy-four, and the statutes enacted prior to said act approved April eighth, one thousand nine hundred and three, and said supplement approved March twenty-eighth, one thousand nine hundred and four, affecting the assessment and collection of taxes, and the deduction of loan association mortgages or the debts secured by such mortgages from the assessed value of the real estate covered thereby, be and the same are hereby repealed.

2. This act shall take effect immediately.

Approved May 19th, 1905.

## CHAPTER 91.

A Further Supplement to an act entitled "An act to revise and amend 'An act for the taxation of railroad and canal property,' approved April tenth, one thousand eight hundred and eighty-four," which act was approved March twenty-seventh, one thousand eight hundred and eighty-eight.

BE IT ENACTED *by the Senate and General Assembly of the State of New Jersey:*

**How railroad and canal property assessed and taxed.**

1. The taxes which shall be hereafter assessed upon the real estate used for railroad or canal purposes in each taxing district in this state separately valued and assessed under the provisions of subdivision two (2) of section three (3) of said act shall be assessed and paid in manner and form following:

**Company's return to state assessors.**

On or before the first Tuesday of May in the present year, and on or before the first day of March in each subsequent year, any person or company running, operating or constructing any railroad or canal in this state shall return to the state board of assessors statements or schedules, subscribed and sworn to by the president or other chief officer before some officer of the state authorized to administer oaths, of the real estate as it existed on the first day of January preceding, specifying its extent and dimensions, which may be shown by a

map or maps setting out in detail the real estate and the number, character and value of all buildings and structures in each county and in each taxing district used for railroad or canal purposes, including the roadbed (other than main stem), waterways, reservoirs, tracks, buildings, water tanks, water works, riparian rights, docks, wharves and piers (and being the property referred to in subdivision two (2) of section three (3) of said act). Such statements or schedules shall be made in conformity with such instructions and forms as may be prescribed by the said board, and such further statements shall be furnished as said board shall require; the said board shall prescribe the form of the oath to the statements and schedules required by this section, and any person who shall make such oath falsely shall be deemed guilty of perjury.

Except main stem.

Form of statement.

2. On or before the first day of August in each year the state board of assessors shall ascertain and certify the value of the property described in the foregoing section to the local taxing authorities in the several taxing districts in which the same is respectively situated; *provided,* that the right of hearing as now prescribed by law shall be in nowise restricted or abridged.

State board to inform local boards.

Proviso.

3. The value of such property so certified shall be included in the amount of the ratables to be taxed in the several taxing districts, and the necessary tax rate for such district shall be ascertained by the local taxing authorities and certified to the state board of assessors on or before the first day of October in each year, whereupon the state board of assessors shall include in the taxes to be assessed by it, under the provisions of the act to which this is a supplement, the property described in the first section hereof at the rate in each taxing district that is so as aforesaid certified to it by the local taxing authorities, and said property shall not be subject to any other tax; *provided,* that if the local taxing authorities of any taxing district shall fail to certify to said state board of assessors within the time prescribed by this act the local rate of tax as fixed, it shall be the duty of said board to allot to the taxing district so in default an apportionment

Property included in various taxing districts.

Proviso.

of tax at a rate not exceeding one per centum upon the class of property described in the first section hereof.

State assessors report to comptroller.

4. The state board of assessors shall, as at present provided by law, certify and report to the comptroller of the state the assessed valuation and tax levied upon the property of each railroad and canal company in the state, and of the separate valuation of the property of such companies in each taxing district, separately valued and assessed under provisions of subdivision two (2) of section three (3) of the act to which this act is a further supplement, and the entire amount of tax derived from the assessment of this latter class of property shall be allotted to and paid over to the local taxing districts through which said railroads or canals run, giving to each such district the total amount of tax that may be so derived from such property of each railroad or canal company therein.

Tax to be paid to tax district where property lies.

Repealer.

5. All acts and parts of acts inconsistent herewith be and the same are hereby repealed; but nothing herein contained shall apply to any other statements that are by the act to which this is a supplement required to be made, nor to any other property than that herein described.

6. This act shall take effect immediately.

Approved April 3d, 1905.

*NOTE.—This supplement to the act for the taxation of railroad and canal property is given in full because of the duties therein imposed upon local taxing authorities. The following references embrace the entire legislation on this subject:*

| | P. L. | Page. |
|---|---|---|
| An act for the taxation of railroad and canal property, approved April 10, 1884 | 1884 | 142 |
| Supplement approved June 10, 1886 | 1886 | 401 |
| Amendatory act approved March 27, 1888 | 1888 | 269 |
| Amendatory act approved April 2, 1888 | 1888 | 376 |
| Supplement approved March 17, 1891 | 1891 | 165 |
| Supplement approved May 14, 1894 | 1894 | 286 |
| Supplement approved March 31, 1897 | 1897 | 147 |
| Supplement approved March 9, 1898 | 1898 | 59 |
| An act to provide for the surrender to the State by railroad and canal companies of special immunities with respect to taxation, &c., approved March 18, 1885 | 1885 | 106 |

# TAXATION OF PUBLIC SERVICE CORPORATIONS.

An Act for the taxation of all the property and franchises of all persons, copartnerships, associations or corporations using or occupying public streets, highways, roads or other public places, except municipal and corporations taxable under the act entitled "An act for the taxation of railroad and canal property," approved April tenth, one thousand eight hundred and eighty-four, or any of the supplements or amendments thereto.

BE IT ENACTED *by the Senate and General Assembly of the State of New Jersey:*

1. All the property, real and personal, and franchises of all persons, copartnerships, associations or corporations other than municipal or corporations taxable under the act entitled "An act for the taxation of railroad and canal property," approved April tenth, one thousand eight hundred and eighty-four, or any of the supplements or amendments thereto, which have acquired or may hereafter acquire authority or permission from the state or from any taxing district thereof, and have or may hereafter have the right to use or occupy and occupying the streets, highways, roads, lanes or public places in this state, shall hereafter be valued, assessed and taxed as hereinafter provided.

2. The respective assessors or officers, having like powers and duties to perform in each taxing district in this state, shall each year ascertain the value of such property located in, upon, or under any public street, highway, road, lane or other public place in each taxing district, and the value of the property not so located; when so ascertained, all such property shall be assessed and taxed at local rates, as now provided by law, and all proceedings for appeal, review and collection now available shall remain applicable.

3. The officers whose duty it is to make the assessment in each taxing district shall annually make a return, cer-

tified in writing, on or before the third Tuesday of September, of the valuation of all property assessed under the provisions of this act which is located in, upon or under any street, highway, road, lane or other public place in such taxing district, together with the names of the owners and those operating the same, and file the same in the office of the state board of assessors.

As amended by act approved April 8, 1903.

4. All such persons, copartnerships, associations or corporations subject to taxation under the provisions of this act shall, on or before the first Tuesday in May, in each year, return to the state board of assessors a statement showing the gross receipts of their business in the state of New Jersey for the year ending December thirty-first next preceding; any person, copartnership, association or corporation having part of his, her or its transportation line in this state and part thereof in another state or states, or having part of his, her or its line on private property and part thereof on public streets, highways, roads, lanes or other public places, shall make a report showing the gross receipts for transportation on the whole line, together with a statement of the length of the whole line and the length of the line in this state along any street, highway, road, lane or other public place, and the franchise tax of such person, copartnership, association or corporation for business so done in this state shall be upon such proportion of the gross receipts as the length of the line in this state along any street, highway, road, lane or other public place bears to the whole length of the line; all of such statements or reports shall be subscribed or sworn to by the persons, copartners, or the president or other chief officer of each association or corporation; any person, copartnership, association or corporation wilfully neglecting or refusing to make such annual statement or report shall forfeit as a penalty for such neglect or refusal not more than five thousand dollars, to be assessed by a jury, for each offense, to be recovered in any proper form of action in the supreme court of this state in the name of the state, and when collected shall be paid into the state treasury;

it shall be the duty of the state board of assessors to certify any such default to the attorney-general of the state, who thereupon shall prosecute an action at law for such penalty; any person who shall falsely make any oath required to be made under this act shall be deemed guilty of perjury and, on conviction thereof, liable to all the penalties prescribed by law therefor.

5. An annual franchise tax of two per centum upon the annual gross receipts, as aforesaid, shall be assessed upon all persons, copartnerships, associations or corporations taxable under this act.

As amended by act approved April 7, 1903.

6. The state board of assessors shall annually ascertain and apportion the franchise tax to the various taxing districts in proportion to the value of the property located in, upon or under any public street, road, highway, lane or other public place therein, as shown by the statements so filed with said board; but said state board of assessors shall have the power to inquire into, equalize and revise the valuations returned to them in said statements by the local assessors of the various taxing districts, and to fix the valuations for that purpose, for any taxing district which shall fail to file its return within the time required by law, so as to secure an equitable and fair valuation and apportionment of said franchise tax upon a uniform basis of valuation between the various taxing districts entitled thereto; the amount of the franchise tax shall be certified in writing to the respective assessors of taxes, or officers having like powers and duties to perform, on or before the third Tuesday of October in each year; *provided,* that no change in the apportionment of the franchise tax shall be made after the apportionment by the said state board of assessors as aforesaid, except by and with the consent in writing of the assessors of the taxing district whose proportion of the franchise tax would be reduced by such change, and all such changes heretofore made by said board with such consent are hereby validated; the assessors or officers shall, within five days after being so notified of such franchise tax, deliver, or cause to be delivered, to each person, copartnership, association

or corporation taxable under the provisions of this act, and to the collector of taxes of such taxing district, a statement in writing showing the amount of such franchise tax so ascertained, which shall become due at the time and place when and where other taxes are due and payable in such taxing district, and the tax shall be and remain a first lien on the property and assets of such person, copartnership, association or corporation, until paid, with interest and penalty thereon, and shall be collected in the same manner that other taxes are collected, and the same proceedings now available for the collection of other taxes shall remain applicable to the collection of the franchise tax.

7. All money now payable by any person, copartnership, association or corporation to any taxing district for its exclusive use, pursuant to any contract, agreement, resolution or ordinance (except money expended for paving or repairing any street, highway or other public place, or taxes upon property, real and personal), shall be paid, notwithstanding this act, and when paid shall be considered a payment on account of, or in full, as the case may be, for the franchise tax to be apportioned according to the provisions hereof; if the amount so payable is greater than the amount of the franchise tax to be so apportioned, such payment shall be in lieu thereof; and if less, the difference in amount shall be payable as herein provided.

As amended by act approved April 3, 1902.

8. The franchise taxes imposed by this act shall be in lieu of all other franchise taxes now assessed against the persons, copartnerships, associations or corporations subject to the provisions of this act and their property.

9. None of the provisions of this act shall be construed as in anywise to alter, impair or repeal any of the provisions of an act entitled "An act for the taxation of railroad and canal property," approved April tenth, one thousand eight hundred and eighty-four, or any of the supplements or amendments thereto; nor shall any corporation taxable under said act and the supplements and

amendments thereto be taxable under this act; if any provision of this act shall, for any reason, be held to be unconstitutional or invalid, it shall not affect the other provisions of this act or any of them.

10. This act shall take effect on the first day of January, one thousand nine hundred and one.

Approved March 23d, 1900.

UNIVERSITY OF CALIFORNIA

# Digest of Other Laws Pertaining to Taxation.

## STATE TAXATION OF MISCELLANEOUS CORPORATIONS.

| | P. L. | Page. |
|---|---|---|
| An act to provide for the imposition of State taxes upon certain corporations, &c., approved April 18, 1884 | 1884 | 232 |
| Supplement approved March 1, 1888 | 1888 | 118 |
| Amendment approved March 16, 1891 | 1891 | 150 |
| Supplement approved March 17, 1892 | 1892 | 136 |
| Supplement approved April 21, 1896 | 1896 | 319 |
| Supplement approved June 2, 1896 | 1896 | 392 |
| Supplement approved April 8, 1897 | 1897 | 178 |
| Supplement approved March 25, 1898 | 1898 | 182 |
| Supplement approved March 23, 1900 | 1900 | 319 |
| Amendment approved March 21, 1901 | 1901 | 221 |
| Supplement approved February 19, 1901 | 1901 | 31 |
| Supplement approved March 29, 1904 | 1904 | 382 |
| Supplement approved June 3, 1905 | 1905 | 508 |

## COLLATERAL INHERITANCE TAX.[1]

| | P. L. | Page. |
|---|---|---|
| An act to tax intestates' estates, &c., approved May 15, 1894 | 1894 | 318 |
| Supplement approved March 15, 1898 | 1898 | 106 |
| Amendment (to section 17), approved April 9, 1902 | 1902 | 670 |

## MARTIN ACT AND SUPPLEMENTS.

| (Applying to cities.) | P. L. | Page. |
|---|---|---|
| An act concerning the settlement and collection of arrearages of unpaid taxes, assessments and water rates or water rents in cities of this state, and imposing and levying a tax, assessment and lien in lieu and instead of such arrearages, and to enforce the payment thereof, and to provide for the sale of lands subjected to future taxation and assessment, approved March 30, 1886 | 1886 | 149 |
| Supplement approved March 29, 1887 | 1887 | 66 |
| Supplement approved April 21, 1887 | 1887 | 184 |
| Supplement approved April 24, 1888 | 1888 | 529 |

[1] The act of 1894 is a redraft of the acts of 1892 (page 206) and 1893 (page 367).

| | P. L. | Page. |
|---|---|---|
| Supplement approved April 18, 1889 | 1889 | 308 |
| Supplement approved March 5, 1890 | 1890 | 38 |
| Supplement approved May 5, 1890 | 1890 | 285 |
| Supplement approved May 23, 1890 | 1890 | 356 |
| Supplement approved April 14, 1891 | 1891 | 393 |
| Supplement approved April 16, 1891 | 1891 | 450 |
| Supplement approved April 5, 1892 | 1892 | 395 |
| Supplement approved April 8, 1892 | 1892 | 420 |
| Supplement approved April 8, 1892 | 1892 | 430 |
| Supplement approved March 16, 1893 | 1893 | 350 |
| Supplement approved March 16, 1893 | 1893 | 376 |
| Supplement approved May 8, 1894 | 1894 | 227 |
| Supplement approved May 14, 1894 | 1894 | 294 |
| Supplement approved March 20, 1895 | 1895 | 376 |
| Supplement approved March 30, 1896 | 1896 | 190 |
| Supplement approved March 15, 1897 | 1897 | 36 |
| Supplement approved March 8, 1898 | 1898 | 58 |
| Supplement approved April 2, 1898 | 1898 | 229 |
| Supplement approved April 23, 1898 | 1898 | 420 |
| Supplement approved June 13, 1898 | 1898 | 483 |
| Supplement approved March 24, 1899 | 1899 | 516 |
| Supplement approved April 1, 1902 | 1902 | 240 |
| Supplement approved April 3, 1902 | 1902 | 344 |
| Supplement approved April 3, 1902 | 1902 | 552 |
| Supplement approved April 3, 1902 | 1902 | 570 |
| Supplement approved March 29, 1904 | 1904 | 345 |
| Supplement approved March 29, 1904 | 1904 | 381 |
| Supplement approved June 2, 1905 | 1905 | 490 |
| Supplement approved June 2, 1905 | 1905 | 497 |
| (Applying to towns only.) | | |
| Martin act applying to towns, approved May 18, 1897 | 1897 | 393 |
| (Applying to towns, townships, boroughs, &c.) | | |
| Martin act applying to towns, townships, boroughs and other municipalities except cities, approved May 18, 1898 | 1898 | 442 |
| Supplement approved March 21, 1899 | 1899 | 164 |
| Supplement approved March 23, 1899 | 1899 | 253 |
| Supplement approved March 23, 1900 | 1900 | 341 |
| Supplement approved March 22, 1901 | 1901 | 364 |
| Supplement approved March 22, 1901 | 1901 | 403 |
| Supplement approved March 24, 1902 | 1902 | 59 |
| Supplement approved April 1, 1902 | 1902 | 238 |
| Supplement approved April 3, 1902 | 1902 | 555 |
| Supplement approved April 8, 1902 | 1902 | 626 |
| Supplement approved April 22, 1902 | 1902 | 791 |
| Supplement approved March 13, 1903 | 1903 | 55 |
| Supplement approved April 14, 1903 | 1903 | 692 |
| Supplement approved April 6, 1905 | 1905 | 211 |
| Supplement approved April 28, 1905 | 1905 | 369 |

## ARREARS OF TAXES.


| | P. L. | Page. |
|---|---|---|
| An act concerning the collection of arrears of taxes and assessments upon lands by towns, boroughs or townships, and to enforce the payment thereof by sale in fee-simple of the lands subject to the lien thereof, approved March 30, 1896 | 1896 | 201 |
| Amendment approved March 24, 1897 | 1897 | 102 |
| Amendment approved May 11, 1897 | 1897 | 363 |
| Supplement approved March 24, 1899 | 1899 | 277 |
| An act respecting arrears of taxes and assessments in villages, townships and boroughs, and sales for such arrears, approved April 8, 1903. (Permits municipality to compromise arrears) | 1903 | 244 |


## ACTS RELATING TO THE ELECTION, TERMS, ETC., OF THE ASSESSING AND COLLECTING OFFICERS.

### FIRST CLASS CITIES.[1]


| | P. L. | Page. |
|---|---|---|
| An act to authorize the appointment of additional ward assessors in cities, &c., approved March 16, 1885. (Applies to Newark) | 1885 | 90 |
| An act fixing compensation of commissioners constituting city board, &c., approved April 20, 1885. (Applies to Newark. Superseded by act approved March 31, 1890, page 141) | 1885 | 274 |
| An act in relation to the appointment of members of boards of assessment and revision of taxes, in cities, &c., passed March 31, 1890. (Applies to Newark) | 1890 | 141 |
| An act in relation to the appointment of certain subordinates under the control of boards of assessment and revision of taxes in cities, &c., approved May 16, 1889. (Applies to Newark)[2] | 1889 | 464 |
| An act to provide for a chief clerk or secretary to the board of tax commissioners, passed March 7, 1893. (Applies to Jersey City)[3] | 1893 | 100 |
| An act concerning the collection of arrears of taxes in cities of this State, approved March 9, 1893. (Provides for appointment of additional deputy collectors of arrears of taxes) | 1893 | 133 |
| An act to provide for the appointment of a collector of arrears of personal taxes in cities of the first class, approved March 8, 1893 | 1893 | 119 |
| An act relating to duties of clerks and assistants to boards for assessment of taxes, approved April 16, 1897. (Applies to cities of first class) | 1897 | 226 |


### SECOND CLASS CITIES.


| | P. L. | Page. |
|---|---|---|
| An act concerning the appointment of commissioners of assessment of taxes in certain cities, approved April 3, 1889. (This act and its supplements apply to second class cities of over 50,000 population, and include the cities of Paterson, Camden, Trenton and Hoboken) | 1889 | 152 |
| Supplement approved March 24, 1898 | 1898 | 177 |
| Supplement approved March 24, 1899 | 1899 | 329 |


[1] For classification of cities, see act of March 18, 1901.
[2] Amended by act approved April 11, 1905. (P. L. 1905, page 231.)
[3] Amended by act approved April 6, 1905. (P. L. 1905, page 214.)

| | P. L. | Page. |
|---|---|---|
| An act concerning the appointment of officers in cities of the second class of this State, approved March 26, 1892. (Provides for appointment and compensation of commissioners of appeal) | 1892 | 282 |
| An act in relation to the election of collectors of taxes in cities of the second class, &c., approved March 26, 1892. (Fixes terms of collectors in cities of second class containing less than 15,000 population at three years) | 1892 | 285 |
| An act to provide for the appointment of assessors in cities of the second class, approved March 17, 1893. (Abolishes election of assessors in cities of second class containing less than 35,000 population and provides for appointment of ward assessors by mayor) | 1893 | 425 |
| An act concerning the office of receiver of taxes in cities of the second class, approved May 8, 1894. (Fixes term of receiver of taxes in cities of second class containing less than 50,000 population at two years) | 1894 | 228 |
| An act for the appointment of collectors of personal taxes in certain second class cities, by the receivers of taxes in such cities, approved March 19, 1896. (Applies to second class cities having a population exceeding 50,000 | 1896 | 99 |
| An act concerning the office of collector and term thereof in cities of the second class having a population not exceeding 25,000, approved April 7, 1903. (Allows common council to elect collector for a three years term) | 1903 | 226 |
| An act to regulate the duties of tax commissioners in cities and to provide for their compensation, approved April 12, 1905. (Provides that tax commissioners elected in second class cities shall take office the first Monday after January 1, and may make certain appropriations for compensation and expenses) | 1905 | 244 |

THIRD CLASS CITIES.

| | P. L. | Page. |
|---|---|---|
| An act to provide for the appointment of an assessor in * * * cities of the third class in counties of the first class, &c., passed April 8, 1890. (Abolishes election of assessors in cities divided into wards and provides for appointment by common council) | 1890 | 242 |
| An act to provide for boards of assessors in cities of the third class, approved May 12, 1890. (Provides for appointment of board to levy taxes and assessments for special benefits—adopted by city of Passaic) | 1890 | 327 |
| An act concerning the tenure of office of city collectors in cities of the third class, approved March 10, 1893. (Fixes term of collector at three years) | 1893 | 178 |
| An act concerning the tenure of office of city assessors in cities of the third class, approved May 17, 1894. (This act, with amendments, makes term of elected or appointed assessors three years) | 1894 | 403 |
| Amendatory act approved February 26, 1895 | 1895 | 130 |
| Amendatory act approved April 10, 1902 | 1902 | 698 |

| | P. L. | Page. |
|---|---|---|
| An act concerning assessors, approved March 22, 1895. (Assessors in third class cities to represent such cities at county boards of assessors) | 1895 | 460 |
| An act to provide for the appointment, term of office and salary of assessors in certain cities, approved March 22, 1895. (Provides for appointment of assessors-at-large in cities containing between 15,000 and 25,000 population) | 1895 | 563 |
| An act concerning the assessment and collection of taxes in cities of the third class, approved March 29, 1904. (Provides for a collector of delinquent taxes) | 1904 | 179 |


FOURTH CLASS CITIES.


| | P. L. | Page. |
|---|---|---|
| An act concerning cities of the fourth class, approved March 17, 1893. (Provides for the election and organization of ward assessors) | 1893 | 409 |


CITIES GENERALLY.


| | P. L. | Page. |
|---|---|---|
| An act for the appointment of collector of taxes in incorporated cities and towns, approved April 26, 1876. (This act and following supplement provide for appointment of tax collector in cities of less than 6,000 population according to census of 1870) | 1876 | 287 |
| Supplement approved April 5, 1878 | 1878 | 319 |
| An act relating to assessors in cities of this State, approved April 17, 1885. (Provides that in all cities where there is more than one assessor they shall meet at least three days prior to completion of assessment to review and correct valuations) | 1885 | 244 |
| An act to enable cities to elect assessors for three years, approved March 31, 1887. (Common council, in cities where only one assessor is provided, may fix term not exceeding three years) | 1887 | 75 |
| An act to provide for a board of assessors in cities of this State, approved May 16, 1889. (Provides for appointment of board of assessment in cities accepting the act) | 1889 | 460 |
| An act providing for the appointment of a clerk to assist the assessor in certain cities of this State, approved March 17, 1891. (Provides for the appointment of clerk to assist assessor in cities where the ratables exceed $18,000,000) | 1891 | 175 |
| An act concerning the collection of arrears of taxes in cities of this State, approved March 9, 1893. (Provides for appointment of deputy collectors of arrears) | 1893 | 133 |
| Amendment approved March 16, 1897 | 1897 | 225 |
| An act relating to assessors in cities of this State, approved March 5, 1895. (Provides that where there are assessors elected or appointed by districts to assess personal property, common council may change line of district) | 1895 | 154 |
| An act to provide for the appointment, term of office and salary of assessors in certain cities of this State, &c., approved March 22, 1895. (Provides for appointment of assessors-at-large in cities containing a population of between 15,000 and 35,000. Adopted by cities of Orange and Atlantic City) | 1895 | 563 |

| | P. L. | Page. |
|---|---|---|
| An act relating to the office of receiver of taxes in cities of this State, approved April 3, 1902. (Gives governing bodies of cities authority to fix term of collectors) | 1902 | 283 |
| An act to amend an act entitled "An act for the incorporation of cities, &c.," approved March 24, 1899, approved March 16, 1904. (Provides for the salaries of assessors, receivers of taxes and other officers in cities incorporated under said act) | 1904 | 52 |
| An act to authorize boards of aldermen or common councils of cities * * * having the office of receiver of taxes to fix the term of office of such receiver of taxes, approved March 30, 1904. (Allows terms of elected receivers to be fixed at five years) | 1904 | 374 |
| An act to provide for the appointment, term of office and salary of assessors in certain cities in this State, and prescribing their duties, approved March 22, 1905. (Allows common councils of cities having a population between 15,000 and 35,000 to appoint three assessors at large) | 1905 | 75 |

TOWNS.

| | P. L. | Page. |
|---|---|---|
| An act to provide for the appointment of collector of arrears in towns, &c., passed May 4, 1886 | 1886 | 341 |
| Amended (to include cities) April 1, 1887 | 1887 | 123 |
| An act to provide for the appointment of an assessor in incorporated towns * * * in counties of the first class, passed April 8, 1890. (Abolishes assessors elected in towns divided into wards, and provides for appointment by common council) | 1890 | 242 |
| An act respecting the election and terms of office of the clerk and collector or receiver of taxes in certain towns, &c., approved April 14, 1891. (Superseded by act of 1900, page 480, fixing terms of collectors and assessors in all towns at three years)[1] | 1891 | 417 |
| Amended March 24, 1892 | 1892 | 258 |
| An act to provide for and regulate the election of assessors in incorporated towns, townships, and boroughs divided into wards under act of 1886, approved March 24, 1892 | 1892 | 229 |
| An act respecting the term of office of collector of taxes, town assessor and town clerk in towns, approved March 9, 1896. (Makes term three years. See P. L. 1900, page 480) | 1896 | 55 |
| An act for the appointment of boards of assessors in towns established under act approved March 7, 1895, approved March 23, 1899 | 1899 | 241 |
| An act concerning the term of office of collectors of taxes, town assessors and town clerk in towns, approved March 23, 1900. (Makes term in all towns three years) | 1900 | 480 |

TOWNSHIPS.

| | P. L. | Page. |
|---|---|---|
| An act concerning townships, approved March 24, 1899. (The general township act, revision of 1899, providing for election, term, salary and duties of assessor and collector) | 1899 | 392 |


[1] This act was held unconstitutional, in Canfield *v.* Davies, 32 Vroom 26, and Sneath *v.* Mager, 35 Vroom 94.

BOROUGHS.


| | P. L. | Page. |
|---|---|---|
| A general act relating to boroughs, approved April 24, 1897. (In general, laws relating to assessors and collectors in townships apply also to those in boroughs) | 1897 | 292 |


MISCELLANEOUS.


| | P. L. | Page. |
|---|---|---|
| An act authorizing the receipt in installments of certain taxes in cities, approved February 28, 1878 (authorizes collectors to receive taxes in installments, at any time before sale, in amounts not less than one-fourth of the whole amount of taxes) | 1878 | 38 |
| An act to authorize towns to levy taxes for the payment of legal corporate obligations and debts heretofore incurred, approved March 20, 1878 | 1878 | 161 |
| An act in relation to cities, approved April 5, 1878 (authorizes cities containing between 15,000 and 100,000 population to fix tax not exceeding one and one-half per cent. for municipal purposes) | 1878 | 328 |
| An act to provide for raising by tax moneys to supply actual deficiencies created by embezzlements, &c., approved March 9, 1882 | 1882 | 79 |
| An act to provide for the taxation of persons engaged temporarily in business in taxing districts subsequently to the completion of the annual assessment by the local assessors, passed March 9, 1885 | 1885 | 61 |
| An act relative to interest on arrears of taxes and assessments in cities of this State, approved February 9, 1886. (Provides that the common council may authorize collector to receive taxes and assessments due prior to 1885, with interest at seven per centum) | 1886 | 18 |
| An act relative to past due assessments in towns and townships, passed March 4, 1890. (Gives townships and towns power to make abatement, revision, alteration and adjustment of past due taxes and assessments, both of principal and interest) | 1890 | 31 |
| Supplement approved March 22, 1901 | 1901 | 407 |
| An act to authorize the levying and collection of a tax for certain municipal purposes when authorized by the governing authorities of any village, &c., approved April 15, 1890 | 1890 | 266 |
| Supplement approved April 23, 1897 | 1897 | 284 |
| An act to establish rate of interest on arrears of taxes and assessments in cities, approved March 10, 1893. (Authorizes common councils of cities to fix and change rate of interest on taxes and assessments due prior to January 1, 1892) | 1893 | 183 |
| Same act as above, applying to taxes and assessments due prior to January 1, 1895, approved March 26, 1896 | 1896 | 163 |

| | P. L. | Page. |
|---|---|---|
| An act in relation to taxes upon personal property and providing for the collection thereof, approved March 26, 1896. (Receivers and assignees to pay first moneys received by them for unpaid taxes. These taxes are a preferred lien to the state franchise taxes) | 1896 | 181 |
| An act relating to official searches and certificates as to tax assessment and other municipal liens, approved June 13, 1898 | 1898 | 477 |
| An act creating a county board of commissioners to equalize assessments for taxes, &c., approved March 22, 1900. (Adoption of act optional with counties) | 1900 | 134 |
| An act authorizing the cancellation of taxes, assessments, water rents or other municipal liens against lands belonging to the State of New Jersey or the commissioners of the sinking fund, approved March 23, 1900. (Gives governing bodies of municipalities power to cancel taxes, &c., on lands owned by State) | 1900 | 478 |
| An act to authorize the incorporated cities, towns, townships and villages of this State to borrow money in anticipation of the collection of taxes, approved March 13, 1899 | 1899 | 35 |
| An act to authorize boards of chosen freeholders of the respective counties of this State to borrow moneys in anticipation of taxes to be raised to meet any deficit arising by reason of an erroneous or illegal apportionment of State and county taxes, approved March 5, 1900 | 1900 | 26 |
| An act respecting the assessment of taxes in villages of this State, approved April 7, 1903 | 1903 | 195 |
| An act concerning villages which have or shall become separated from the township in which they were or are contained, and which have been or shall be given complete autonomy of local government, approved March 28, 1904. (Allows village trustees to appoint commissioners of appeal, and the village assessor and collector to levy and collect school taxes) | 1904 | 28 |
| An act respecting the establishment and enforcement of liens for taxes and assessments upon real estate, in cases where the records thereof have been lost or destroyed, and conferring upon the court of chancery jurisdiction to grant relief in such cases, approved March 29, 1904 | 1904 | 336 |
| An act in relation to the revision, alteration, adjustment and settlement of taxes levied and assessed by any city of this State and remaining due and unpaid, approved March 30, 1904. (Allows common council to compromise unpaid taxes where the lien therefor is questioned) | 1904 | 370 |
| An act for the sale in fee of land purchased by any taxing district for taxes, assessments or water rents, approved March 30, 1904. (Lands sold for taxes and not redeemed subject to sale under Martin act) | 1904 | 371 |
| An act concerning the levying of taxes in certain municipalities, approved February 15, 1905. (Changes the date of voting for tax levies to the first Tuesday after the first Monday in November) | 1905 | 16 |
| Amended by act approved March 15, 1905, so as to except school districts | 1905 | 60 |

# Tax Laws Repealed by Chapter 109 of the Laws of 1903.

| LAWS OF | TITLE. | |
|---|---|---|
| 1846, p. —. | An act concerning taxes, approved | April 14, 1846 |
| 1848, p. 230. | Supplement, approved | March 9, 1848 |
| 1864, p. 440. | " " | " 24, 1864 |
| 1866, p. 971. | " " | April 5, 1866 |
| 1866, p. 1078. | " " | " 11, 1866 |
| 1867, p. 934. | " " | " 11, 1867 |
| 1868, p. 559. | " " | " 1, 1868 |
| 1869, p. 612. | " " | March 24, 1869 |
| 1869, p. 1149. | " " | April 1, 1869 |
| 1871, p. 43. | " " | March 21, 1871 |
| 1872, p. 90. | " " | April 4, 1872 |
| 1873, p. 57. | " " | March 21, 1873 |
| 1873, p. 118. | " " | April 3, 1873 |
| 1874, p. 27. | " " | March 5, 1874 |
| 1875, p. 101. | " " | April 9, 1875 |
| 1876, p. 160. | " " | " 17, 1876 |
| 1878, p. 195. | " " | March 27, 1878 |
| 1878, p. 213. | " " | " 29, 1878 |
| 1879, p. 228. | " " | " 14, 1879 |
| 1880, p. 149. | " " | " 10, 1880 |
| 1881, p. 46. | " " | February 28, 1881 |
| 1881, p. 71. | " " | March 3, 1881 |
| 1881, p. 117. | " " | " 15, 1881 |
| 1881, p. 255. | " " | " 25, 1881 |
| 1882, p. 120. | " " | " 17, 1882 |
| 1882, p. 130. | " " | " 17, 1882 |
| 1882, p. 135. | " " | " 17, 1882 |
| 1883, p. 29. | " " | February 12, 1883 |
| 1883, p. 65. | " " | March 5, 1883 |
| 1883, p. 192. | " " | " 23, 1883 |
| 1884, p. 72. | " " | " 10, 1884 |
| 1885, p. 40. | " " | February 23, 1885 |
| 1885, p. 139. | " passed | March 25, 1885 |
| 1886, p. 233. | " approved | April 16, 1886 |
| 1886, p. 235. | " " | " 16, 1886 |
| 1886, p. 313. | " " | " 28, 1886 |

| LAWS OF | | TITLE. | | |
|---|---|---|---|---|
| 1887, p. | 33. | Supplement, approved | March | 17, 1887 |
| 1887, p. | 163. | " " | April | 13, 1887 |
| 1888, p. | 21. | " " | February | 11, 1888 |
| 1888, p. | 479. | " " | April | 23, 1888 |
| 1889, p. | 356. | " " | May | 6, 1889 |
| 1890, p. | 22. | " " | March | 3, 1890 |
| 1890, p. | 158. | " " | " | 31, 1890 |
| 1890, p. | 275. | " passed | April | 28, 1890 |
| 1890, p. | 290. | " approved | May | 5, 1890 |
| 1891, p. | 102. | " " | March | 9, 1891 |
| 1891, p. | 495. | " " | April | 17, 1891 |
| 1893, p. | 225. | " " | March | 11, 1893 |
| 1893, p. | 280. | " " | " | 14, 1893 |
| 1893, p. | 349. | " " | " | 16, 1893 |
| 1893, p. | 359. | " " | " | 16, 1893 |
| 1893, p. | 485. | " " | " | 27, 1893 |
| 1893, p. | 494. | " " | " | 28, 1893 |
| 1894, p. | 61. | " " | April | 12, 1894 |
| 1894, p. | 354. | " passed | May | 16, 1894 |
| 1895, p. | 457. | " approved | March | 22, 1895 |
| 1895, p. | 496. | " " | " | 22, 1895 |
| 1895, p. | 139. | " " | " | 28, 1895 |
| 1896, p. | 17. | " " | February | 24, 1896 |
| 1897, p. | 13. | " " | " | 16, 1897 |
| 1898, p. | 202. | " " | April | 1, 1898 |
| 1900, p. | 295. | " " | March | 23, 1900 |
| 1901, p. | 300. | " " | " | 22, 1901 |
| 1891, p. | 189. | A general act concerning taxes, approved | " | 19, 1891 |
| 1894, p. | 403. | Supplement, approved | May | 17, 1894 |
| 1895, p. | 259. | " " | March | 11, 1895 |
| 1895, p. | 260. | " " | " | 11, 1895 |
| 1895, p. | 261. | " " | " | 11, 1895 |
| 1895, p. | 760. | " " | " | 28, 1895 |
| 1897, p. | 121. | " " | " | 29, 1897 |
| 1898, p. | 107. | " " | " | 16, 1898 |
| 1901, p. | 40. | " " | " | 6, 1901 |
| 1854, p. | 429. | An act to make taxes a lien on real estate and authorizes sales for the payment of the same, approved | March | 17, 1854 |
| 1863, p. | 497. | Supplement, approved | " | 25, 1863 |
| 1873, p. | 63. | " " | " | 26, 1873 |
| 1878, p. | 308. | " " | April | 5, 1878 |
| 1889, p. | 114. | " " | March | 27, 1889 |
| 1879, p. | 340. | A further act concerning taxes, making the same a first lien on real estate and to authorize sales for the payment of the same, approved | March | 14, 1879 |

| LAWS OF | | TITLE. | | |
|---|---|---|---|---|
| 1880, p. | 283. | Supplement, approved | March | 12, 1880 |
| 1881, p. | 215. | " " | " | 24, 1881 |
| 1882, p. | 27. | " " | February | 24, 1882 |
| 1883, p. | 117. | " " | March | 22, 1883 |
| 1884, p. | 113. | " passed | April | 1, 1884 |
| 1888, p. | 372. | " approved | " | 2, 1888 |
| 1888, p. | 482. | " " | " | 24, 1888 |
| 1889, p. | 357. | " " | May | 6, 1889 |
| 1898, p. | 455. | " " | " | 18, 1898 |
| 1898, p. | 457. | " " | " | 18, 1898 |
| 1880, p. | 166. | An act relating to the blending of real and personal taxes for the non-payment of which lands and real estate have been or shall be sold, &c., approved | March | 10, 1880 |
| 1881, p. | 40. | An act validating sales for taxes and certificates, &c., approved | February | 18, 1881 |
| 1885, p. | 141. | An act concerning the recovery of possession of lands sold for taxes, passed | March | 25, 1885 |
| 1887, p. | 49. | An act validating and confirming sales for taxes and certificates, &c., approved | March | 23, 1887 |
| 1888, p. | 161. | An act concerning cities, approved | " | 12, 1888 |
| 1889, p. | 269. | An act to validate certain sales of lands, tenements and hereditaments for unpaid taxes, passed | April | 16, 1889 |
| 1852, p. | 526. | An act regulating the proceedings of courts in cases of erroneous taxation, approved | March | 26, 1852 |
| 1862, p. | 206. | An act relating to taxes due from incorporated companies in this State, approved | March | 13, 1862 |
| 1875, p. | 65. | An act to exempt soldiers and sailors who served in the war of 1812 from poll tax, approved | April | 8, 1875 |
| 1876, p. | 240. | An act to establish the method of assessing and rating farm lands within the limits of incorporated cities, approved | April | 21, 1876 |
| 1877, p. | 227. | An act relative to assessors, approved | March | 9, 1877 |
| 1878, p. | 183. | An act to facilitate the collection of taxes in boroughs and towns, approved | March | 27, 1878 |
| 1878, p. | 247. | An act to provide for the election of assessors and collectors in towns and villages, approved | April | 2, 1878 |
| 1878, p. | 250. | An act to define and regulate the fees, costs and expenses of receivers of arrears of taxes of townships, approved | April | 2, 1878 |
| 1878, p. | 264. | An act in relation to school taxes in townships, &c., approved | April | 3, 1878 |
| 1879, p. | 18. | An act for the government of cities, approved | February | 4, 1879 |
| 1879, p. | 54. | An act respecting taxes, approved | " | 26, 1879 |
| 1883, p. | 52. | Supplement, approved | March | 2, 1883 |
| 1879, p. | 123. | An act to authorize the purchase of goods and chattels at sale for delinquent taxes, approved | March | 12, 1879 |

| LAWS OF | | TITLE. | |
|---|---|---|---|
| 1879, p. | 237. | An act to prohibit imprisonment for default in payment of taxes on real estate, approved ..... March | 14, 1879 |
| 1879, p. | 315. | An act relative to the time of appointing tax assessors in cities, approved..... March | 14, 1879 |
| 1881, p. | 159. | An act concerning commissioners of appeal, approved ..... March | 22, 1881 |
| 1881, p. | 161. | An act in relation to the arrears of taxes in cities, approved..... March | 22, 1881 |
| 1881, p. | 217. | An act exempting firemen from taxation, approved ..... March | 24, 1881 |
| 1882, p. | 74. | Supplement, approved ..... " | 9, 1882 |
| 1883, p. | 133. | " " ..... " | 22, 1883 |
| 1881, p. | 237. | An act relative to sales of lands for delinquent taxes made in townships, approved March | 25, 1881 |
| 1882, p. | 126. | A further act concerning cities, approved... " | 17, 1882 |
| 1884, p. | 28. | An act exempting from taxation persons who served in the military or naval forces of the United States during the late war, approved ..... February | 21, 1884 |
| 1887, p. | 183. | Supplement, approved ..... April | 21, 1887 |
| 1884, p. | 31. | An act concerning payment of taxes in cities of this State, passed..... March | 4, 1884 |
| 1884, p. | 84. | An act to provide for and secure the raising of revenue for the execution of the public duties of maintaining public schools, preventing the destruction of property by fire, &c., approved..... March | 20, 1884 |
| 1894, p. | 67. | Supplement, approved ..... April | 18, 1894 |
| 1885, p. | 50. | An act to authorize the common council of the cities of this State by ordinance to change the time for commencing the assessment of taxes, &c., passed..... February | 25, 1885 |
| 1885, p. | 94. | An act to declare and establish the intent and meaning, force and effect of the several acts and parts of acts granting to certain active and exempt firemen, &c., passed ..... March | 16, 1885 |
| 1885, p. | 191. | An act providing for the taxation of property in townships in this State in cases where the officers of the township have omitted or neglected to assess the same for taxes, passed..... April | 2, 1885 |
| 1886, p. | 102. | An act relative to the payment of arrears of taxes and assessments and the interest thereon in incorporated cities, approved March | 22, 1886 |
| 1886, p. | 340. | An act to authorize cities in this state to remit and cancel taxes which appear as liens, &c., passed..... May | 4, 1886 |
| 1887, p. | 116. | An act in relation to past-due taxes, approved ..... April | 1, 1887 |

| LAWS OF | TITLE. | |
|---|---|---|
| 1888, p. 119. | An act respecting the taxation of personal tangible property used in connection with any business or employment, approved ..... March | 1, 1888 |
| 1888, p. 267. | An act in relation to assessments and taxes in cities, approved..... March | 26, 1888 |
| 1888, p. 371. | An act to authorize cities of this State to change the time fixed for the payment of taxes, approved..... April | 2, 1888 |
| 1889, p. 374. | An act to establish the rate of interest on arrears of taxes and assessments in cities of this State, approved..... May | 7, 1889 |
| 1890, p. 108. | An act providing for the taxation of property in cities, villages, &c., approved... March | 24, 1890 |
| 1900, p. 294. | Supplement, approved ..... " | 23, 1900 |
| 1890, p. 111. | An act respecting arrears of taxes and assessments in towns, townships and boroughs, approved ..... March | 24, 1890 |
| 1890, p. 116. | An act in relation to the assessment and revision of taxes by boards of assessment and revision of taxes in cities of this State, passed..... March | 25, 1890 |
| 1890, p. 510. | An act to provide for collection of taxes in cities, approved..... June | 21, 1890 |
| 1892, p. 142. | An act concerning cities of the first class in this State, and to facilitate the collection thereby of arrears of taxes assessed on personal property, approved..... March | 17, 1892 |
| 1893, p. 87. | An act in relation to assessments of taxes in cities, approved ..... March | 1, 1893 |
| 1893, p. 383. | An act to establish the rate of interest on arrears of taxes in cities, &c., approved ..... March | 17, 1893 |
| 1893, p. 422. | An act to exempt from taxation real and personal property of exempt firemen's associations, approved ..... March | 17, 1893 |
| 1894, p. 247. | An act relative to the assessment of taxes in counties of the first class, approved.. May | 9, 1894 |
| 1894 p. 463. | An act concerning taxes and the equalization of values with reference thereto, approved ..... May | 22, 1894 |
| 1894, p. 481. | An act in relation to assessment of taxes in cities, towns and townships, approved.. May | 22, 1894 |
| 1895, p. 119. | An act respecting cities of the first class and providing for the collection of personal taxes therein, approved..... February | 26, 1895 |
| 1895, p. 193. | An act respecting the assessment of taxes in cities of the first class in this State, approved ..... March | 6, 1895 |

| LAWS OF | TITLE. | |
|---|---|---|
| 1895, p. 275. | An act to authorize the correction of mistakes in the assessment and collection of taxes and in the sale of lands for alleged non-payment of taxes, approved.....March | 14, 1895 |
| 1895, p. 343. | An act to establish the rate of interest on arrears of taxes and assessments in cities of this State, approved.....March | 19, 1895 |
| 1895, p. 450. | An act in relation to exemption from taxation of soldiers and sailors, approved...March | 22, 1895 |
| 1895, p. 497. | An act to exempt volunteer fire companies from taxation, approved.....March | 22, 1895 |
| 1895, p. 731. | An act concerning taxes, approved..... " | 28, 1895 |
| 1898, p. 494. | Supplement, approved .....June | 13, 1890 |
| 1901, p. 209. | " " .....March | 21, 1901 |
| 1895, p. 740. | An act directing the collectors of taxes of townships and boroughs to surrender all official books and papers to the proper authorities, approved .....March | 28, 1895 |
| 1895, p. 748. | A general act concerning taxes, approved.. " | 28, 1895 |
| 1895, p. 786. | An act to provide for the abolition of poll taxes assessed for county purposes in counties of the first class in this State, passed .....June | 4, 1895 |
| 1900, p. 102. | An act to exempt from taxation the property of armory associations, passed.....March | 21, 1900 |
| 1901, p. 60. | An act to authorize the correction of errors and mistakes in the tax and assessment records of cities, &c., approved.....March | 13, 1901 |
| 1901, p. 199. | A general act concerning taxes, approved.. " | 21, 1901 |
| 1901, p. 330. | Sections one and two of an act for the preservation of sheep lands, domestic animals and poultry in the several townships of this State, approved.....March | 22, 1901 |
| 1901, p. 390. | A general act concerning taxation, approved ..... " | 22, 1901 |
| 1902, p. 447. | Section two of the act entitled "An act concerning the lien of unpaid taxes on lands assessed since the first day of January, 1898," &c., approved.....April | 3, 1902 |

## FORMS.

1. Assessment List or Duplicate.
2. Tax Return, Including Claim for Deductions, etc.
3. Assessor's Official Oath.
4. Tax Ordinance.
5. Assessor's Affidavit as to Valuations.
6. Appeal to Commissioners of Appeal.
7. Notice of Meeting of Commissioners of Appeal.
8. Commissioners of Appeal, Subpoena for Witness.
9. Judgment of Commissioners of Appeal.
10. Petition of Appeal to Board of Equalization of Taxes of New Jersey.
11. Judgment of Board of Equalization of Taxes of New Jersey.
12. Petition of Appeal of Taxing District or County.
13. Collector's General Notice to Taxpayers.
14. Collector's Demand for Taxes.
15. Collector's Notice of Sale of Goods to Satisfy Tax.
16. Notice of Sale of Timber to Satisfy Tax.
17. Collector's Annual Report to Committee, of Unpaid Taxes.
18. Collector's Return of Uncollectible Taxes.
19. Collector's Return of Unpaid Taxes to County Clerk.
20. Notice of Sale of Land for Unpaid Taxes.
21. Certificate of Sale of Real Estate for Unpaid Taxes.
22. Collector's Bond.

## 1. Assessment List or Duplicate.

| | 1 | | 2 | 3 | | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Names of Owners. | Residence. | Description. | Area. | | Value of Land. | Value of Improvements. | Total Value of Real Estate | Personal Property. | Total Value Real Estate and Personal Property. | Deductions for Debts on Personal Property. | Net Valuation. |
| | | | | Acres. | Lots. | | | | | | | |
| | | | | | | $ | $ | $ | $ | $ | $ | $ |
| 1 | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | |
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| 23 | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | |
| 25 | | | | | | | | | | | | |
| | Totals, | | | | | | | | | | | |
| | Totals brought forward, | | | | | | | | | | | |
| | Grand Totals, | | | | | | | | | | | |

NOTE.—In cities the property must be described by lot and block number.

## 1. Assessment List or Duplicate (Continued).

| 11 General Assessment of....per $100, Distributed as follows: | | | | 12 | | 13 | 14 | 15 | |
|---|---|---|---|---|---|---|---|---|---|
| State School Tax. | County Tax. | Special School Tax. | For Township and other Purposes. | No. of Dogs. | Dog Tax. | Poll Tax. | Total Amount of Tax. | When Received by Collector. | |
| Dollars. Cts. | Dollars. Cts. | Dollars. Cts. | Dollars. Cts. | | | | Dollars. Cts. | | |
| | | | | | | | | | 1 |
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| | | | | | | | | | 3 |
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## 2. Tax Return.

(P. L. 1903, page 394, section 12.)

STATE OF NEW JERSEY, }
County of..... } *ss:*

I, ....., do solemnly swear (or affirm) that the following schedule contains a true and correct statement, according to the best of my knowledge and belief, of all the personal property owned by me and in my possession, or held by me as trustee, guardian, executor or administrator, receiver, agent, or attorney, on the twentieth day of May, 19...., including debts due and owing to me from solvent debtors, together with a just and true statement of debts due and owing by me, the creditors to whom they are owing and the residence of such creditors:

| SCHEDULE OF PERSONAL PROPERTY. | VALUE. |
|---|---|
| 1. Household and office furniture, libraries, jewelry, musical instruments, &c..... | $..... |
| 2. Agricultural implements and machinery..... | ..... |
| 3. Live stock (horses, mules, cattle, &c.)..... | ..... |
| 4. Merchandise, goods in stock or storage, or in process of manufacture..... | ..... |
| 5. Wagons, carriages, automobiles and other vehicles ..... | ..... |
| 6. Machinery, not a part of real estate..... | ..... |
| 7. Steamboats, sailing vessels, tug boats, yachts or other water craft..... | ..... |
| 8. Money on hand or on deposit in banks, safe deposit or trust companies..... | ..... |
| 9. Shares of bank stock, including state and national ..... | ..... |
| 10. Mortgages on lands in foreign states..... | ..... |
| 11. Shares of stock of foreign corporations and associations (excepting national banks)..... | ..... |
| 12. Amount of collectible debts due from creditors, | ..... |
| 13. Other personal property subject to taxation... | ..... |
| Total ..... | ..... |

| | |
|---|---|
| Deductions (to be filled in by assessor only)..... | ..... |
| Total value of personal property assessable (to be filled in by assessor only) ..... | ..... |
| Poll ..... | ..... |
| Number of dogs over six months..... | ..... |

And that the following is a just and true statement of debts due and owing by deponent to creditors *residing in this State,* with the names and residences of such creditors, and that no part of such indebtedness was incurred for the purpose of reducing the taxes of deponent:

| NAME OF CREDITORS. | RESIDENCE OF CREDITORS. | DATE WHEN INDEBTEDNESS WAS INCURRED. | AMOUNT OF DEBT. |
|---|---|---|---|
| ..... | ..... | ..... | ..... |
| ..... | ..... | ..... | ..... |
| ..... | ..... | ..... | ..... |
| ..... | ..... | ..... | ..... |
| Total amount of personal debts..... | | | $..... |

And that the following is a just and true account of the non-taxable property owned by me and of property otherwise taxed:

SCHEDULE OF NON-TAXABLE PROPERTY AND PROPERTY OTHERWISE TAXED.

| | |
|---|---|
| ..... | ..... |
| ..... | ..... |
| ..... | ..... |
| ..... | ..... |

and deponent further declares and says that the above securities were purchased and obtained in good faith.

Sworn and subscribed before me this ..... day of ..... 190..

.....

*Assessor.*

Signed.....

Residence.....

Place of business.....

### 3. Assessor's Official Oath.

(P. L. 1897, page 285, section 8; P. L. 1899, page 372, section 7.)

I, ..... do solemnly and sincerely promise and swear (or affirm) that I will truly, faithfully, honestly and impartially value and assess the ratable estates in the ..... ..... (township, borough or taxing district) of ..... in the county of ....., and that in making such valuations and assessments I will, to the best of my knowledge and judgment, observe the directions of the law respecting the same; and that I will make a true return of all such assessments to the County Board of Assessors at their annual meeting.

Sworn and subscribed before me ..... this ..... day of ....., 19.. *Assessor.*

.....

*Clerk of the ..... of .....*

---

### 4. Tax Ordinance.

*Resolved,* That the annual appropriation for the year ..... for the purposes of taxation, shall be ..... dollars, and that the same be certified to the assessor on or before the third Tuesday of August, 190...

This is to certify that at a meeting of the ....., held on the ..... day of ....., 190..., the foregoing resolution passed.

....., *Clerk.*

---

### 5. Assessor's Affidavit of Valuations.

See section 20 of the revised Tax act, herein printed, or P. L. 1903, page 394, section 20.

### 6. Appeal from Assessor's Valuation.

(P. L. 1905, page 222.)

*To the Commissioners of Appeal in cases of taxation, for the ..... of ....., in the county of .....*

Your petitioner, ....., residing at ....., in the county of ....., respectfully shows that .... is the owner of certain property situate at ....., in the county of ....., consisting of ..... ....., and known and described as ....., and that said property has been assessed for the purpose of taxation for the year ..... at a valuation of ....., at which your petitioner is aggrieved, because the said assessment is in excess of its true value.

Your petitioner prays that the said assessment be reduced to the true value of the property, to wit, .....

Signed, .....

---

### 7. Notice of Meeting of the Commissioners of Appeal.

(P. L. 1905, page 222.)

NOTICE TO TAXPAYERS.

The commissioners of appeal in cases of taxation in and for the ..... (township or borough) of ....., in the county of ....., will convene at the ..... (town or borough hall), in said ..... (township or borough), on Tuesday, the ..... day of November, at .... o'clock in the forenoon, to hear and determine all appeals that may then be presented in writing. Property owners are requested to notice time and give their attendance; otherwise, no excess of valuation which may be laid upon them will be remitted.

Dated .....

.....

.....

.....

*Commissioners of Appeal.*

This notice must be given at least eight days in advance and set up in at least six or more places in the taxing district, or advertised in one or more of the newspapers of the taxing district.

### 8. Subpoena for a Witness.

(P. L. 1903, page 394, section 29; P. L. 1905, page 222.)

*To* .....,

.....

For certain reasons offered before the commissioners of appeal of ..... (township or borough) of ..... we summon you to personally appear before us, at ..... ....., on Tuesday, November ....., 19.., at ..... o'clock in the forenoon, to give evidence relative to the taxes assessed against .....

Witness our hands and seals this ..... day of ....., 19..

.....
.....
.....
.....
*Commissioners of Appeal.*

---

### 9. Judgment of Commissioners of Appeal, Reducing Assessment.

(P. L. 1905, page 222.)

| | |
|---|---|
| .....<br>Appellant,<br>*v.*<br>(township or borough) of.....<br>....., county<br>of..... | Judgment. |

....., having appealed from the valuation of property situate at ..... consisting of ....., to the subscribers, the commissioners of appeal in cases of taxation in and for said ..... (township or borough) of ..... and we having heard the parties and witnesses thereto, do, after

due examination of the facts and consideration of the case, adjudge and determine that the valuation of ..... levied on the property of ....., the above-named appellant, known and described as ....., be hereby reduced to the true value of said property, to wit, ..... .....

Given under our hands this ..... day of ....., 19..

.....
.....
.....
.....
*Commissioners of Appeal.*

---

**10. Petition of Appeal to Board of Equalization of Taxes of New Jersey.**

(P. L. 1905, page 123, section 5.)

In the matter of the application of ....., for the reduction of the tax assessment for the year ....., on property situate in the ..... of ....., county of ..... and State of New Jersey. } Petition.

*To the Board of Equalization of Taxes of New Jersey:*

Your petitioner, ....., residing at ..... (P. O. address), in the county of ..... and State of ....., respectfully shows that ..... is the owner of certain property situate in the taxing district of ....., county of ....., consisting of ....., and known as[1] .....

That said property has been assessed for the purpose of taxation for the year ..... at a valuation of .....

[1] Where city property is the subject of appeal, care should be taken to describe the lot, block and street number, so that the same may correspond with the tax collector's books.

dollars, at which assessment your petitioner is aggrieved, because the said assessment is in excess of its true value, and is also in excess of the assessments levied against properties of like character and those similarly situated in the same locality.

Your petitioner has, therefore, not paid the taxes so levied for the year ....., and prays that the said assessment of ..... dollars for the year ..... be reduced to the true value of the property, to wit, .....

Dated .....

(Signed) .....

NOTE.—Appeals must be filed on or before the first day of April next following the assessment appealed from.

STATE OF NEW JERSEY, } ss:
County of..... }

....., the above-named petitioner, being duly sworn according to law, on his oath says that he has read the above petition and knows the contents thereof, and that the statements set forth and contained therein are true.

Sworn and subscribed before me .....
this ..... day of ....., 19..

.....

.....

STATE OF NEW JERSEY, } ss:
County of..... }

....., being duly sworn according to law, on his oath says that he served a copy of the above petition and affidavit on ..... (attorney or clerk) of ..... (name of taxing district), personally this ..... day of ....., 19..

Sworn and subscribed before me .....
this ..... day of ....., 19..

.....

.....

## 11. Judgment of Board of Equalization of Taxes.

(P. L. 1905, page 123, section 5.)

STATE OF NEW JERSEY,
BOARD OF EQUALIZATION OF TAXES.

In the matter of the appeal of .....
....., from
the assessment of property in ....
....., county of
....., for the year .... } Judgment.

An appeal in writing having been filed with the Board of Equalization of Taxes, duly verified according to the rules of practice prescribed by said board, by ....., in which it is alleged that an injustice has been done the said complainant by the assessment of ..... property for taxation for the year ....., located at ....., in the county of ....., consisting of ..... ....., and that ..... property is assessed relatively higher according to its true value than other property in the same taxing district, and that it is assessed higher than the true value thereof;

After hearing evidence produced on the part of the said complainant and the argument of ..... for the complainant and ..... for the ..... (taxing district) of ....., and after considering the same, it is on this ..... day of ....., nineteen hundred and ....., at a session of the Board of Equalization of Taxes, ORDERED, ADJUDGED and DECREED, under and by virtue of Chapter 67 of the Laws of 1905, that the assessment of ..... .....

AND IT IS FURTHER ORDERED, That this order be certified to the Collector of ....., county of ..... and State of New Jersey.

....., *President,*
.....
Attest: .....
.....
..... .....
*Clerk.* *Board of Equalization of Taxes.*

## 12. Petition of Appeal of Taxing District or County.

(P. L. 1905, chapter 67.)

In the matter of the appeal of .... .....(title of taxing district or county) from an inequality of valuation, by reason of which ..... (respondent taxing district or county) avoids its fair share of State School / County } tax for the year ... } Petition.

*To the Board of Equalization of Taxes of New Jersey:*

Your petitioner, ..... (taxing district or county), in the county of ....., shows that the real property therein has been assessed for the purpose of taxation for the year ..... at a valuation of ..... dollars, and that the personal property therein has been so assessed at a valuation of ..... dollars; that said assessment includes all the taxable real and personal property therein, and is at the true valuation of the property; that the amount of State School tax apportioned to your petitioner on the basis of the above valuation is ..... dollars, and that the amount of county tax so apportioned is ..... dollars.

Your petitioner further shows that ..... (respondent), in the county of ....., should contribute to said State School and County tax equally with your petitioner, in proportion to the amount of its taxable real and personal property, at a true valuation thereof; that the real property therein has been assessed for the purpose of taxation for the year ..... at a valuation of ..... dollars, and that the personal property therein has been so assessed at a valuation of ..... dollars; that the amount of State School tax apportioned to ..... ..... (respondent) on the basis of the above valuation is .....dollars, and that the amount of County tax so apportioned is ..... dollars.

Your petitioner further shows that the said assessment of the real and personal property in ..... (respondent) is at less than true value, and is relatively less than the assessment of the real and personal property of your petitioner; that taxable property, real and personal, within ..... (respondent) has been omitted from the assessment.

Whereby your petitioner is aggrieved, because by reason of the premises ..... (respondent) avoids or escapes from its fair share of the common burden of the State School and County tax, and your petitioner in consequence is burdened with more than its fair share thereof, wherefore your petitioner prays that to the assessment of ..... (respondent) for the year ..... be added such sum or amount as shall seem equitable, and that such further or other order be made for the relief of your petitioner as in the premises may be deemed equitable and just.

Dated .....

(Signed) .....

---

### 13. Collector's General Notice to Taxpayers.

(P. L. 1903, page 394, section 42; P. L. 1905, p. 222.)

Notice is hereby given to the taxable inhabitants of the .....
..... (taxing district) of ....., in the county of ..... that the taxes in the said .....are now due and payable, and that I, the undersigned, the collector of taxes of the said ....., will attend at the following days and places, between the hours of ..... and ....., for the purpose of receiving payment of taxes. Taxpayers who do not pay their taxes on or before the twentieth day of December will be proceeded against as delinquent.

Notice is further given that the commissioners of appeal will meet on the fourth Tuesday of November next (being November

.....), for the purpose of hearing appeals presented to them in writing.

Dated ....., 19..

.....

*Collector of Taxes.*

NOTE.—This notice must be set up in at least four of the most public places in each taxing district, or advertised in one or more newspapers of the taxing district.

---

### 14. Collector's Demand for Taxes.

(P. L. 1903, page 394, section 42; P. L. 1905, page 222.)

*To* .....

The valuation of your taxable property and your assessment for taxes in the ..... (township or borough) of ..... for the year ..... is as follows:

(Here insert in *schedule form* the number of acres or lots assessed to each taxpayer, the value of real estate and personal property, the rate per dollar assessed and the total tax, and of the several taxes for state, county, municipal or township, poor, school, road, poll, dog and other taxes, as the same are stated in the duplicate.)

The commissioners of appeal in cases of taxation will meet at ....., on the fourth Tuesday of November next (being November .....), to hear complaints relating to assessments.

.....

*Collector of Taxes.*

P. O. address, .....

## 15. Collector's Notice of Sale of Goods to Satisfy Tax.

(P. L. 1904, page 185.)

Notice is hereby given that I, the undersigned, the collector of taxes in and for the .....[1] of ....., will sell at public auction, on ....., the ..... day of ..... next, at .....,[2] in the said ....., at the hour of ..... in the .....noon, the following goods and chattels, the property of .....,[3] to satisfy a tax amounting to the sum of $....., levied against him for the present year.

Dated ....., 19..

.....

*Collector.*

---

## 16. Notice of Sale of Timber.

(P. L. 1903, page 394, section 46.)

PUBLIC SALE OF TIMBER.

Notice is hereby given that to make the taxes assessed in the year ....., in the ..... (name of taxing district) of ....., in the county of ....., or unimproved and untenanted lands, and on the lands tenanted by persons not the lawful proprietors, who are unable to pay the taxes of the said proprietors, respectively, the subscriber will, on ....., the ..... day of ..... next, at the hour of ..... (between 12 M. and 5 P. M.), at ....., in said (name of taxing district), sell the timber, wood, herbage and other vendible property found on the premises of the undernamed

[1] Name of taxing district.

[2] Name of place.

[3] Person to whom property is assessed.

NOTE.—Notice of this sale must be posted at least five days previous to the day of sale by advertisement posted in at least five different places in the taxing district where the sale is to be made.

persons so taxed as aforesaid, to make the taxes and costs annexed to their respective names.

| NAMES. | TAX. | COSTS. |
|---|---|---|
| A. B. ..... | $10.00 | $0.75 |
| C. D. ..... | 12.50 | .75 |

Witness my hand this .....
day of ....., 19.. .....
*Collector (or Deputy).*

NOTE.—This notice must be put up in five of the most public places in the taxing district at least thirty days before the sale, and published at least four weeks successively, once in each week.

---

## 17. Annual Report of Unpaid Taxes.

(P. L. 1903, page 394, section 47.)

*To* .....,
*Clerk of*.....:

I herewith return to you a list of the taxes remaining unpaid in the ..... (taxing district) of ....., in the county of ....., for the year ....., with the names of delinquents, and the description and value of the property assessed, the amount of tax and the cause of inability to collect said tax in each case respectively thereto annexed.

| NAME OF DELINQUENT. | DESCRIPTION OF PROPERTY. | ASSESSED VALUATION. | AMOUNT OF TAX. | CAUSE OF INABILITY. |
|---|---|---|---|---|
| ..... | ..... | ..... | ..... | ..... |
| ..... | ..... | ..... | ..... | ..... |
| ..... | ..... | ..... | ..... | ..... |
| ..... | ..... | ..... | ..... | ..... |

Signed, .....
*Collector of Taxes.*

STATE OF NEW JERSEY, }
County of ..... } *ss:*

....., collector of taxes of the ..... (taxing district) of ....., on his oath says that the foregoing return is just, true and complete, as shown by the tax duplicate of the said ..... for the year .....

Sworn and subscribed before me
this ..... day of ....., 19.. .....
..... *Collector.*

NOTE.—This list must be filed with the clerk in all taxing districts except cities on the first Tuesday in February annually.

---

## 18. Return of Uncollectible Taxes.

(P. L. 1903, page 394, section 47.)

*To ....., township (or borough) clerk of the township (or borough) of .....:*

I herewith return to you a list of the names of persons assessed in the (township or borough) of ....., in the county of ....., for the year ....., whose taxes I have been unable to collect, together with the value and kind of property, the amount of tax and the cause of inability to collect said tax in each case respectively thereto annexed:

| NAMES. | KIND OF PROPERTY. | CAUSE OF INABILITY. | VALUE OF PROPERTY. | AMOUNT OF TAX. |
|---|---|---|---|---|
| E. F. | Real | Erroneous assessment | $2,500 | $25 00 |
| G. H. | Personal | Insolvency | 1,000 | 10 00 |
| I. H. | Poll | Death | 1 | 1 |
| | | | | $36 00 |

Witness my hand this ..... day of February, A. D., &c.

.....
*Collector of Taxes.*

## 19. Return of Unpaid Taxes on Real Estate to County Clerk.

(P. L. 1903, page 394, section 50.)

Return to the clerk of the county of ..... of all unpaid taxes assessed during the year ..... on real estate situate in the (taxing district) of ..... in the county, made by ....., collector of ..... (taxing district), this ..... day of ....., 19...

(Here set forth against whom assessed, the description of the property and the amount of tax thereon, with the names of the owners arranged alphabetically, except where the assessment is made on the block system, in which case the arrangement may be by blocks in the order of their numbers.)

Signed, .....
*Collector.*

STATE OF NEW JERSEY, } *ss:*
County of..... }

....., collector of the ..... (taxing district) of ....., being duly sworn, on his oath says that the foregoing return is just, true and complete in every particular as shown by his tax duplicate.

(Signature.)

NOTE.—This return must be filed with the county clerk on or before the first Tuesday in February.

---

## 20. Sale of Lands for Unpaid Taxes—Notice of Sale.

(P. L. 1904, page 185.)

Public notice is hereby given by ....., collector of the ..... (taxing district) of ..... county of ....., that he will sell at public sale all the lands, tenements, hereditaments and real estate hereinafter mentioned, for the shortest term for which any person or persons will agree to

take the same and pay the tax lien thereon, including interest and costs of sale.

The said sale will take place at (state the place, day and hour). The said lands, tenements, hereditaments and real estate so to be sold, and the names of the persons against whom the said taxes have been laid on account of the same, and the amount of taxes laid on account of each parcel, are as follows, viz. (Here describe the property and give the names of owners and amounts of the delinquent taxes.)

Dated ..... .....

*Collector.*

NOTE.—This notice must be advertised in a newspaper published in the taxing district or county where said land lies once each week for at least four weeks successively, and copies of the notice must be set up in at least five of the most public places of the taxing district for the same period, one of which must be on or near the premises to be sold. Where the post-office address of the owner is known to the collector, a copy shall also be mailed to him.

---

## 21. Certificate of Sale of Real Estate.

(P. L. 1903, page 394, section 52.)

I, ....., collector of taxes of the ..... (taxing district) of ....., in the county of ..... and State of New Jersey, do hereby certify that at a public sale of real estate made at ....., in said ..... (taxing district), on the ..... day of ....., A. D. 19.., for the purposes of making certain taxes on account of which said real estate was assessed in said ..... (taxing district) in the year ....., all that certain real estate assessed to ....., and described as follows, to wit .....

.....

was struck off and sold to ..... for the term of ..... years, from the date of sale, he, the said ....., having bid and agreed to take the said real estate for the shortest term of years for which any person would take the same and pay the amount of tax, with the interest thereon and costs of sale (or in fee, as the case may be. See section 52).

And I do further certify that the said ..... has paid therefor the sum of ..... dollars, which amount is made up of the tax on the said real estate, being the sum of ..... .....dollars, and of the interest thereon, being the sum of ..... dollars; and of costs, fees, charges and expenses, as follows, to wit. (Give the same in detail.)

And I do further certify that the right of the owner or owners, mortgagee, occupant or any other person or persons having either a legal or equitable interest in the said real estate to redeem the same will expire on the ..... day of ....., 19.. (two years from the date of sale).

In witness whereof, I have hereunto set my hand and seal this ..... day of ....., 19...

.....

*Collector.*

STATE OF NEW JERSEY, }
County of ..... } *ss:*

Be it remembered, that on this ..... day of ....., in the year of our Lord ....., before me, a ....., personally appeared ....., collector of taxes in the ..... (taxing district) of ....., in the county of ....., and I having first made known to him the contents of the foregoing certificate of sale, he did thereupon acknowledge that he signed, sealed and delivered the same as his voluntary act and deed for the uses and purposes therein expressed.

.....

---

### 22. Collector's Bond.

Know all men by these presents, that we, ..... (here insert names of officers and sureties), all of the ..... (name of municipality), in the county of ..... and State of New Jersey, are held and firmly bound unto the ..... (name of municipality), in said county, in the sum of ..... dollars, lawful money of the United States, to be paid to the said (municipality), its successors or assigns, to which payment well and truly to be made we bind ourselves and each of us, jointly and

severally, and our and each of our heirs, executors and administrators, firmly by these presents.

Sealed with our seals and dated the ..... day of ....., nineteen hundred and .....

Now, therefore, if the said (name of collector) shall well, truly and faithfully perform all the duties of the said collector in and for the said (municipality) according to law, and shall keep safe and pay over, as directed by law, any and all moneys that may come into his hands as such collector, then the above obligation to be void, otherwise to remain in full force.

(Signature of collector).....[L. S.]
(Signature of surety).....[L. S.]
(Signature of surety).....[L. S.]

Signed, sealed and delivered in the presence of .....

NOTE.—The statute does not state the qualifications of the sureties, but they should be freeholders, and, if possible, residents of the taxing district. A resolution should be passed by the borough council or township committee, when the bond is presented, approving the sureties. The bond of township collectors must be filed in the office of the county clerk.

# Calendar of Tax Events.

**January** 1: Commencement of fiscal year in all municipalities except first and second-class cities. P. L. 1905, p. 333.

20: County collectors must pay counties' quota of State school tax to State treasurer on or before the twentieth day of January next after the assessment. P. L. 1903, § 178 (School act).

**February,** *First Tuesday:* On the first Tuesday of February following the sale of land for unpaid taxes, the collector shall present to the governing body of the taxing district, and file with the custodian of the record of delinquent taxes an account in detail of all taxes collected by him, without sale, since the filing of his list of delinquents on the first Tuesday of February preceding. The officer making the sales is required to make his report of sales with the proceedings thereof. Section 54, Tax Revision of 1903. Collectors in all taxing districts, except cities, are required to file with the township and county clerks a similar list. Sections 47, 50, Tax Revision of 1903.

Within ten days after this date the governing bodies of municipalities must examine the list of delinquents, and must complete such examination before April 1.

1: On or before this date, the State comptroller forwards to county collectors a statement of the amount of State school tax payable by each county. P. L. 1903, § 178 (School act).

State comptroller to forward to State Board of Education and county collector the amount of taxes to be raised in each county for the support of public schools. Section 23, Tax Revision of 1903.

5: Township treasurer and collectors must file account of receipts and disbursements for preceding year on or before this date. Township act, P. L. 1899, p. 372, §§ 15, 17.

10: Township collector must file with clerk a competent account, verified by oath, of his receipts and disbursements as collector during the preceding year, ending Febuary 1, with amount of taxes unpaid and names of delinquents and amounts due from each. Section 41, Tax Revision of 1903.

March 1: Railroad and canal companies make statement to State Board of Assessors of second-class property. P. L. 1905, p. 189, § 1.

April 1: Appeals must be filed with the Board of Equalization of Taxes of New Jersey on or before the first day of April following the assessment appealed from. P. L. 1905, p. 123, § 5.

May, *First Tuesday:* Officers of public service corporations must make report of gross receipts, &c., to State Board of Assessors on or before this date. P. L. 1903, p. 232, § 4.

20: All property must be assessed with reference to its ownership and value on this date. Section 5, Tax Revision of 1903. Taxes on bank stock are a lien from this date in each year. P. L. 1905, p. 382.

July 1: When taxes on real property remain in arrears on this date in the year following the levying thereof, the collector or other officer charged by law with that duty shall enforce the tax lien by selling the land. P. L. 1904, p. 186.

August 1: State Board of Assessors certifies values of second-class railroad and canal property to local authorities. P. L. 1905, p. 189, § 2.

*Second Tuesday:* Township committees and borough councils meet on this date for the purpose of examining, revising and correcting the tax list and duplicate. Such examination must be completed on or before the last day of August. Section 19, Tax Revision of 1903. Assessors must attend with copy of duplicate to assist and explain. Section 19, Tax Revision of 1903.

*Third Monday:* The assessment of real and personal property must be completed before this date. Sections 6–12, Tax Revision of 1903.

*Third Tuesday:* Township clerk or other officer in all taxing districts shall certify to the assessor a copy of the annual tax ordinance or resolution, showing the amount to be raised by taxation for the purposes of the taxing district. P. L. 1905, p. 177.

*Last Tuesday:* Board of freeholders to determine and appropriate amounts to be raised for county expenses, not later than this date. P. L. 1905, p. 177.

September, *Second Tuesday:* County boards of assessors meet at 10 A. M., at county court house, for the purpose of apportioning the State school and county taxes. Section 20, Tax Revision of 1903. Each assessor shall produce his duplicate, properly added and footed, with an affidavit annexed to it. Sections 21, 22, Tax Revision of 1903. Within three days after the meeting of the county board of assessors the board shall transmit their abstract of

ratables, exemptions, tax rates, &c., to the county collector, who shall file the same and cause it to be printed. Section 22, Tax Revision of 1903. Within thirty days after the adjournment of the county board of assessors, the assessor shall deliver his duplicate, duly certified, to the collector. Section 26, Tax Revision of 1903. Taxes are payable as soon as the tax duplicate shall be delivered to the collector, which shall be within thirty days after the adjournment of the county board of assessors. Section 40, Tax Revision of 1903.

September, *Third Tuesday:* Assessors must annually make returns to the State Board of Assessors on or before this date of property of all public service corporations using or occupying the public streets, &c., together with the names and owners and those operating the same. P. L. 1900, p. 502, § 3.

October 1: Collector must give notice, by advertisements set up in at least four of the most public places in the taxing district, of the time and place of meeting of the commissioners of appeal, and of the days and places where he will receive payment of taxes, and that all delinquents, on December 20, will be proceeded against. Section 42, Tax Revision of 1903.

Local tax rate certified by local authorities to State Board of Assessors. P. L. 1905, p. 189, § 3.

*Third Tuesday:* Amount of franchise taxes on public service corporations is certified to local assessors on or before this date by State Board of Assessors for assessment and collection. P. L. 1903, p. 225, § 6.

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November, *First Tuesday after first Monday:* Annual elections. P. L. 1905, p. 14. Vote on tax levies. P. L. 1905, p. 16.

*Fourth Tuesday:* Meeting of commissioners of appeal. P. L. 1905, p. 222. The assessor is required to meet with them and explain his assessments, and the township clerk is required to lay before them the assessment list filed with him by the assessor. P. L. 1905, p. 222. Commissioners must give at least eight days' notice of this meeting. P. L. 1905, p. 222.

December Collectors are required to collect taxes on such days in each week of this month as the township committee may by resolution direct. Section 40, Tax Revision of 1903.

December 20: Taxes become delinquent after this date. Section 43, Tax Revision of 1903. It is the duty of the collector or deputy to enforce payment of all taxes remaining unpaid, by distress and sale of any of the goods and chattels of the delinquents. Section 43, Tax Revision of 1903. Warrant for sale of real estate does not issue until the following July. P. L. 1904, p. 186.

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22: Tax collectors or receivers must pay county tax to county collector out of first moneys received on or before this date. Section 41, Tax Revision of 1903.

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| Fees of collector two cents per name | 50 | 51 |
| Supplemental list may be filed | 50 | 51 |
| Description may be amplified | 50 | 51 |
| Sale of land by, for unpaid taxes—notice | 51 | 52 |
| May adjourn such sale for not more than eight weeks in all | 51 | 52 |
| receive payment any time before sale | 51 | 52 |
| sell land for unpaid taxes at public auction | 52 | 53 |
| Within ten days after sale shall deliver to purchaser a certificate of sale | 52 | 53 |
| What the certificate shall contain | 52 | 53 |
| May sell land to taxing district for unpaid taxes | 52 | 53 |

**(Section references are to tax revision of 1903 and to Chapter 67 of Laws of 1905.)**


| COLLECTOR—*Continued.* | SEC. | PAGE. |
|---|---|---|
| Duty in further sale of land already purchased by municipality for taxes | 53 | 53 |
| On first Tuesday of February following sale, shall present to governing body a detailed list of taxes collected without sale | 54 | 54 |
| At the same time shall file with clerk a report of sales, &c., | 54 | 54 |
| What such report shall contain | 54 | 54 |
| Fees of, for selling land for unpaid taxes | 55 | 54 |
| When collector receives a salary, fees to go into treasury of taxing district | 55 | 55 |
| On termination of his office, shall deliver to successor all tax duplicates and papers—failure a misdeameanor | 61 | 59 |
| Willfully refusing to perform any service, shall be guilty of misdeameanor | 62 | 59 |
| Shall also forfeit $32, to be recovered in an action on contract | 62 | 60 |
| Governing body of taxing district may fix annual salary of, | 64 | 60 |
| Salary of, shall not be increased or diminished during term of office | 64 | 60 |
| To receive no other compensation when salary is fixed—exceptions | 64 | 60 |
| Digest of laws pertaining to | .. | 75–79 |
| **COLLEGES—** | | |
| Exempt from taxation | 3 | 3 |
| **COMMISSIONERS OF APPEAL—** | | |
| May administer oath, subpœna witnesses and compel production of papers | 14 | 16 |
| Includes any local board charged with duty of reviewing taxes on appeal | 27 | 27 |
| Shall meet on fourth Tuesday of November or on date fixed by law of any taxing district | 27 | 27 |
| Eight days' notice of time of meeting must be given—how set up and advertised | 27 | 27 |
| May adjourn from day to day | 27 | 28 |
| Assessor shall meet with, and explain his assessment | 27 | 28 |
| Clerk to lay assessment list before | 27 | 28 |
| To examine appeals presented in writing | 27 | 28 |
| Must give judgment within three days | 27 | 28 |
| May apportion tax among separate parcels, &c. | 27 | 29 |
| To give transcript of judgment to appellant and to collector | 27 | 29 |
| Record of judgment of, to be filed with clerk of taxing district | 27 | 29 |
| Time within which appeals to, shall be filed and acted on in first-class cities | 27 | 29 |
| In cities, governing body may fix time during which they shall sit, and may direct hearing to be held any time after June 1st | 27 | 29 |

**(Section references are to tax revision of 1903 and to Chapter 67 of Laws of 1905.)**


| | SEC. | PAGE. |
|---|---|---|
| COMMISSIONERS OF APPEAL—*Continued.* | | |
| May correct assessments when property is omitted or assessed at too low a rate | 28 | 29 |
| After having met and adjourned, may be reassembled by governing body to receive complaint of omitted property, | 28 | 31 |
| May subpœna witnesses and papers, and administer oaths, | 29 | 31 |
| Costs in complaints before, by whom paid | 29 | 31 |
| Salary of | 29 | 31 |
| Penalty for neglect or refusal to perform duties, how recovered | 29 | 32 |
| Board of Equalization of Taxes may correct assessments fixed by | 5 | 37 |
| Advertisement by collector of meeting of | 42 | 45 |
| COMMON COUNCIL (See Governing Body). | | |
| COMPENSATION— | | |
| Same, for listing exempt, as for taxable real property | 7 | 9 |
| Of county clerk or register, for abstract of deed | 9 | 11 |
| COMPLAINT— | | |
| Of property omitted or assessed at too low a rate (See, also, Board of Equalization of Taxes and Commissioners of Appeal.) | 28 | 29 |
| COMPTROLLER— | | |
| In first-class cities, to publish in April a list of delinquents, | 48 | 49 |
| COMPTROLLER (State)— | | |
| County collector shall send copy of table of aggregates to, | 22 | 24 |
| Shall transmit to county collectors and state board of education amount of tax apportioned for that year | 23 | 24 |
| make such statement on or before February 1st | 23 | 24 |
| apportion the tax among the several counties | 23 | 24 |
| Before first Tuesday in August shall transmit to each county collector the amount necessary for state tax | 23 | 24 |
| Conclusions of Board of Equalization of Taxes to be filed with, in appeals of taxing districts | 8 | 40 |
| CONTEMPT— | | |
| Circuit or county court may punish for | 14 | 15 |
| Board of Equalization of Taxes may punish for | 2, 35 | 9, 40 |
| CONTINGENCIES— | | |
| Amount not exceeding 10 per cent. may be assessed to meet | 25 | 25 |
| COPIES— | | |
| Of duplicate may be taken by Board of Equalization of Taxes | 26 | 27 |

**(Section references are to tax revision of 1903 and to Chapter 67 of Laws of 1905.)**


| | SEC. | PAGE. |
|---|---|---|
| CORPORATIONS— | | |
| Shares of stock of, when exempt | 3 [5] | 4 |
| Deductions for debts of, how made | 13 | 14 |
| May be examined touching their taxable property, &c. | 14 | 15 |
| Are to be regarded as residents and inhabitants of taxing district where chief office is located | 16 | 17 |
| Personal property of, to be taxed the same as individuals, | 16 | 17 |
| Except as otherwise provided | 16 | 17 |
| Doing business in New Jersey, but not of New Jersey, how taxed | 16 | 17 |
| Shall be taxed in respect to business so done | 16 | 17 |
| for amount of capital stock employed in New Jersey not otherwise taxed | 16 | 17 |
| Assessment to be made in taxing district where such business is done | 16 | 17 |
| Mortgages owned by, exempt from taxation, the same as those of individuals | 16 | 17 |
| Value of such mortgages to be deducted from capital stock | 16 | 17 |
| Not to affect or reduce franchise tax | 16 | 17 |
| For assurance on lives, how assessed | 18 | 19 |
| (See, also, Assurance.) | | |
| CORRECTION— | | |
| Of tax list by governing body of taxing district | 19 | 20 |
| Must be completed on or before last day of August | 19 | 20 |
| Shall be entered in both assessment list and duplicate, | 19 | 20 |
| By commissioners of appeal | 27 | 27 |
| Of tax on omitted property | 28 | 29 |
| erroneous assessments, how done | 30 | 32 |
| (See, also, Board of Equalization of Taxes.) | | |
| COSTS— | | |
| In proceedings before commissioners of appeal | 29 | 31 |
| COUNTY— | | |
| Bonds, securities, &c., of, exempt | 3 [1] | 2 |
| Property of, exempt | 3 [2] | 2 |
| COUNTY BOARD OF ASSESSORS (See Assessors). | | |
| COUNTY BOARD OF EQUALIZATION— | | |
| In counties where created, shall perform duties of county board of assessors | 20 | 21 |
| COUNTY CLERK— | | |
| To present abstract of deed to assessors in certain cases— fees | 9 | 11 |
| Notice of order to stay enforcement of lien to be filed with, | 49 | 50 |
| Shall record list of unpaid taxes in separate book for each taxing district, and properly index same | 50 | 51 |

**(Section references are to tax revision of 1903 and to Chapter 67 of Laws of 1905.)**


| | SEC. | PAGE. |
|---|---|---|
| COUNTY CLERK—*Continued.* | | |
| For such service shall receive five cents per name | 50 | 51 |
| May charge five cents per year per name for searches—other fees | 50 | 51 |
| Shall keep record of unpaid taxes open at all times to public inspection | 50 | 51 |
| When to mark lien satisfied on tax records | 50 | 51 |
| To enter name, &c., of purchaser at tax sale | 56 | 55 |
| Fees of, for searches | 56 | 55 |
| To cancel record of lien on redemption of land sold for taxes | 57 | 56 |
| Purchaser of land at tax sale to file notice, &c., with, after time for redemption has expired | 59 | 57 |
| COUNTY COLLECTOR— | | |
| Table of aggregates to be filed with | 22 | 24 |
| Shall have table printed and transmit copies to the state comptroller, the Board of Equalization of Taxes, and the clerk of each taxing district in county | 22 | 24 |
| Comptroller to send statements to, of school and state taxes | 23 | 24 |
| To lay such statements before county board of assessors | 23 | 25 |
| transmit to county board of assessors statement of amount appropriated by board of freeholders | 24 | 25 |
| pay state taxes on or before January 20th | 41 | 44 |
| Failing to pay state or school taxes within certain time, state treasurer may bring suit against | 63 | 60 |
| Action may be maintained by, against any taxing district for taxes due | 63 | 60 |
| COUNTY TAX— | | |
| To be fixed by county board of assessors | 21 | 22 |
| Deficiency in, arising from default of officials—liability | 23 | 25 |
| Limited to fifty cents on $100 assessed valuation | 24 | 25 |
| To be paid by collector to county collector on or before December 22d, out of first moneys | 41 | 44 |
| COURT— | | |
| May adopt rules and proceedings on *certiorari* | 38 | 42 |
| Shall assist assessor with process | 14 | 15 |
| not set aside taxes for irregularity or defect in form, | 39 | 42 |
| Required to amend irregularities, errors or defects | 39 | 42 |
| Assessment amended by, shall remain a first lien | 39 | 42 |
| Duty of, to make a proper levy | 39 | 43 |
| Is given full authority to make a levy | 39 | 43 |
| CREDITS— | | |
| Taxpayer to render account of, to assessor | 12 | 13 |

**(Section references are to tax revision of 1903 and to Chapter 67 of Laws of 1905.)**


| | SEC. | PAGE. |
|---|---|---|
| CRUELTY TO ANIMALS— | | |
| Society or incorporated company to prevent, exempt from taxation | 3 [4] | 4 |

**D.**

| | | |
|---|---|---|
| DEBT (See, also, Deduction)— | | |
| Public real property bought in for, not exempt | 3 [2] | 2 |
| Mortgage, not subject to taxation | 10 | 11 |
| Amount allowed for, to be set down by assessor | 12 | 13 |
| Deduction of, from value of personalty; debtor to file claim | 13 | 13 |
| *Bona fide*, due to creditors residing in New Jersey | 13 | 13 |
| Secured by mortgage on real and personal estate | 13 | 13 |
| DEDUCTION— | | |
| Not to be allowed by assessor for mortgage on real property which is taxed | 10 | 11 |
| For debts to creditors residing in New Jersey, when allowed | 13 | 13 |
| Claim for, to be made in writing under oath; what oath shall contain | 13 | 13 |
| of corporation for, shall be subscribed and sworn to by president or principal officer | 13 | 14 |
| For personal property or securities claimed to be exempt | 13 | 14 |
| mortgage on personal property or on both personal and real | 13 | 14 |
| When allowable in more than one taxing district | 13 | 14 |
| Assessor may examine persons and corporation officers touching claim for | 14 | 15 |
| For mortgages owned by corporations, the same as owned by natural persons | 16 | 17 |
| Of value of real estate of banks, from total value of shares | 17 | 18 |
| For debts and liabilities of assurance companies | 18 | 19 |
| Of value of real estate of fire insurance and trust companies, from total value of capital stock | 18 | 19 |
| Assessors allowing, without sworn statement, shall be guilty of misdemeanor | 62 | 59 |
| On bank stock, same as on other property | .. | 62 |
| DEEDS— | | |
| To be shown assessor on application | 8 | 9 |
| Of new owner, to be presented to custodian of, assessment maps, who shall certify thereon | 9 | 10 |
| When county clerk or register shall furnish abstract of— fees | 9 | 11 |
| DEFICIENCY— | | |
| In school or state tax, how met | 23 | 25 |
| Collector not liable for, without his fault | 43 | 36 |

**(Section references are to tax revision of 1903 and to Chapter 67 of Laws of 1905.)**


| | SEC. | PAGE. |
|---|---|---|
| DELINQUENTS— | | |
| Collectors in townships shall file statement of, on or before February 10th | 41 | 44 |
| In boroughs, list of, shall be filed with clerk for the year ending the Tuesday two weeks before annual borough election | 41 | 44 |
| Taxpayers not paying taxes on or before December 20th shall be | 42 | 45 |
| Tax entries against, to be certified by collector to collector of arrears | 45 | 47 |
| Collector to make list of, on first Tuesday in February, except in cities | 47 | 49 |
| What such list shall contain | 47 | 49 |
| List of, to be examined by governing body | 47 | 49 |
| In cities, comptroller shall annually, in April, publish list of; cost of publishing, how defrayed | 48 | 49 |
| DEMAND— | | |
| By collector for payment of taxes within sixty days after receipt of duplicate | 42 | 45 |
| May be in person or by notice | 42 | 45 |
| What the notice shall contain | 42 | 45 |
| DEPUTY— | | |
| Collector, how appointed | 43 | 46 |
| DESCRIPTION OF REAL ESTATE— | | |
| Must be sufficient to ascertain its location and extent | 6 | 7 |
| DIGEST OF LAWS PERTAINING TO TAXATION— | | |
| Miscellaneous corporations | .. | 73 |
| Collateral inheritance | .. | 73 |
| Arrears of taxes (Martin act), applying to cities | .. | 73 |
| towns only | .. | 74 |
| towns, townships and boroughs | .. | 74 |
| Arrears of taxes generally | .. | 75 |
| Concerning assessing and collecting officers in first-class cities | .. | 75 |
| Second-class cities | .. | 75 |
| Third-class cities | .. | 76 |
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| Cities generally | .. | 77 |
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| Miscellaneous provisions | .. | 79 |
| DISCOUNT— | | |
| For payment of taxes prior to December 20th—governing body may fix | 40 | 44 |

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| | SEC. | PAGE. |
|---|---|---|
| DISTRESS— | | |
| And sale of goods and chattels of delinquents | 43 | 45 |
| Of goods and chattels for non-payment of tax | 44 | 46 |
| If sufficient amount be not made from first sale, further, may be had | 45 | 47 |
| And sale of timber and woods | 46 | 48 |
| DIVIDENDS— | | |
| Bank may retain tax paid out of | 17 | 18 |
| DIVISION— | | |
| Political, less than county, a taxing district | 2 | 2 |
| DOGS— | | |
| Tax on, assessed against owner where he resides | 11 | 12 |
| To be entered in list, in appropriate column | 12 | 13 |
| In townships, above age of six months, tax on, fifty cents, | 15 | 16 |
| Every additional, $1 | 15 | 16 |
| Further tax on, when legally ordered | 15 | 16 |
| Assessor to put in separate column, opposite owner's name, number of dogs kept | 15 | 16 |
| may strike from list, before duplicate is delivered to collector | 15 | 16 |
| to set up list of owners of—time and place | 15 | 16 |
| entitled to $1.50 for setting up such list | 15 | 16 |
| Owner to forfeit $2.50 for refusal to give list of | 15 | 16 |
| DUPLICATE— | | |
| To contain list of dogs | 15 | 16 |
| Is a copy of assessment list | 19 | 20 |
| To be revised by governing body of taxing district | 19 | 20 |
| Revision of, to be finished on or before last day of August, | 19 | 20 |
| Corrections to be entered in | 19 | 20 |
| To be returned to assessor | 19 | 20 |
| Assessor shall present, at meeting of county board | 20 | 21 |
| Affidavit of assessor annexed to | 20 | 21 |
| Comparison of, by county board of assessors | 20 | 21 |
| May be added to by county board of assessors | 20 | 21 |
| Certain entries to be made in, by assessors, after tax to be raised is ascertained | 26 | 26 |
| To be delivered to collector, completed and certified, within thirty days after adjournment of county board | 26 | 27 |
| Shall be produced before governing body of taxing district or Board of Equalization of Taxes | 26 | 27 |
| Copies of, may be taken | 26 | 27 |
| Corrected by collector on transcript from commissioners of appeal | 27 | 29 |
| Omitted property added to | 28 | 29 |
| Error in, how corrected | 30 | 32 |
| When delivered to collector, taxes are payable | 40 | 43 |

**(Section references are to tax revision of 1903 and to Chapter 67 of Laws of 1905.)**

E.


| | SEC. | PAGE. |
|---|---|---|
| ENDOWMENT— | | |
| Of charities, exempt from taxation | 3[4] | 3 |
| ENFORCEMENT— | | |
| Of taxation, establishment of a board for | 1 | 34 |
| taxes by distress and sale, by collector | 43 | 45 |
| EQUALIZATION— | | |
| Of taxes, establishment of a board for the | 1 | 34 |
| County board of | 20 | 21 |
| (See, also, Board of Equalization of Taxes and County Board of Equalization.) | | |
| EQUITY— | | |
| Bill in, to foreclose right of exemption | 59 | 57 |
| ERROR— | | |
| Taxes paid in, how returnable | 30 | 32 |
| In name of owner, not to invalidate assessment | 30 | 32 |
| assessment, Board of Equalization of Taxes may correct | 5 | 38 |
| EXAMINATION— | | |
| Of tax list by governing body of taxing district | 19 | 20 |
| Must be completed on or before last day of August | 19 | 20 |
| EXECUTION— | | |
| Against taxing district, copy to be served on collector and assessor | 25 | 26 |
| EXECUTOR— | | |
| Personal property in control of, how assessed | 11 | 12 |
| EXEMPTIONS— | | |
| From poll tax | 1 | 1 |
| Of bonds and other securities of the United States | 3[1] | 2 |
| bonds, securities, improvement certificates, &c., issued by the state or any county, taxing district or school district thereof | 3[1] | 2 |
| Personal property out of the state, on which taxes have been paid within twelve months | 3[1] | 2 |
| Public property (of United States, of New Jersey and its counties, taxing districts or school districts) | 3[2] | 2 |
| Does not include real property bought for debts, unless devoted to public uses | 3[2] | 2 |
| Property used by national guard for military purposes | 3[3] | 3 |
| of an incorporated armory association | 3[3] | 3 |

**(Section references are to tax revision of 1903 and to Chapter 67 of Laws of 1905.)**


| EXEMPTIONS—*Continued.* | SEC. | PAGE. |
|---|---|---|
| Property used for colleges, schools, academies and seminaries not conducted for profit | 3 [4] | 3 |
| religious purposes, public libraries, asylums or schools for feeble-minded persons | 3 [4] | 3 |
| Endowment or fund held exclusively for charitable purposes | 3 [4] | 3 |
| Parsonages not exceeding $5,000 in value | 3 [4] | 3 |
| Buildings used exclusively for purposes considered charitable under the common law | 3 [4] | 4 |
| Societies to prevent cruelty to animals | 3 [4] | 4 |
| Funds of charitable institutions and associations | 3 [4] | 4 |
| Rented property not exempt | 3 [4] | 4 |
| To extend to charities supported partly by fees, &c.—proviso | 3 [4] | 4 |
| Of shares of stock of New Jersey corporations, under certain conditions | 3 [5] | 4 |
| Graveyards, not exceeding ten acres | 3 [6] | 5 |
| Cemeteries, and buildings erected thereon for cemetery uses | 3 [6] | 5 |
| Property of exempt firemen's associations | 3 [7] | 5 |
| firemen's relief associations | 3 [7] | 5 |
| incorporated volunteer fire companies | 3 [7] | 5 |
| Offices, and franchises and property of railroads and canals, otherwise taxed by the state | 3 [8] | 5 |
| Persons exempt: | | |
| Firemen, soldiers and sailors and their widows, and national guardsmen, from poll tax and $500 valuation (See note 1 on page 6) | 4 | 5 |
| When and where such exemptions can be allowed, | 4 | 6 |
| Only one allowed under this section | 4 | 6 |
| Exemption to extend to cases where right has accrued before and exists on date when taxes are due and payable | 4 | 6 |
| Evidence of right to | 4 | 6 |
| May be in form of list, certified, &c. | 4 | 6 |
| When and with whom list shall be filed | 4 | 6 |
| Exempt property to be entered in separate list and valued, | 7 | 9 |
| Assessor to state ground of | 7 | 9 |
| Mortgages not taxable | 10 | 11 |
| which are investments of exempt funds, not taxable | 10 | 11 |
| Deductions for, to be set down by assessor | 12 | 13 |
| Personal property claimed to be exempt, when allowed | 13 | 14 |
| Assessor may examine persons or corporations claiming | 14 | 15 |
| Mortgages owned by corporations, exempt as when owned by natural persons | 16 | 17 |
| Of mortgages on taxable property from taxation | .. | 62 |

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F.


| | SEC. | PAGE. |
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| **FARM—** | | |
| Lying in more than one taxing district, how assessed..... | 6 | 9 |
| **FEES—** | | |
| Of witnesses and constables before commissioners of appeal ..... | 29 | 31 |
| Of collector, for selling land for unpaid taxes..... | 55 | 54 |
| Filing list of unpaid taxes, two cents per name..... | 50 | 51 |
| Of county clerk, for entering name of purchaser, fifteen cents ..... | 50 | 56 |
| For searches..... | 50, 56 | 51, 55 |
| For cancelling certificate of sale..... | 50, 57 | 51, 56 |
| For recording list of unpaid taxes, five cents per name, | 50 | 51 |
| Lien shall include seven cents per name for cost of listing and recording..... | 50 | 51 |
| Of clerk of taxing district, for recording report of lands sold for taxes, ten cents for each parcel sold..... | 55 | 55 |
| treasurer of taxing district, one per cent. of amount of redemption money..... | 58 | 57 |
| assessor, $1.50 for setting up list of dogs..... | 15 | 16 |
| collector, for sale of goods and chattels for unpaid taxes ..... | 44 | 47 |
| To publisher of list of delinquents, ten cents per name for each insertion..... | 48 | 49 |
| **FIRE INSURANCE COMPANIES—** | | |
| Assessed where office is situate on full amount of capital stock paid in and accumulated surplus..... | 18 | 19 |
| Real estate of, to be taxed where situate..... | 18 | 19 |
| Assessment on real estate of, to be deducted from value of capital stock..... | 18 | 19 |
| No franchise tax shall be imposed upon..... | 18 | 19 |
| **FIREMEN—** | | |
| Associations of, when exempt from taxation..... | 3[1] | 5 |
| Active, exempt and volunteer, allowed $500 exemption... | 4 | 5 |
| (See Note 1, on page 6.) | | |
| **FOREIGN CORPORATIONS—** | | |
| How taxed..... | 16 | 17 |
| Other than insurance companies, how assessed..... | 16 | 17 |
| **FORMS—** | | |
| Of oath administered by assessors..... | 14 | 15 |
| affidavit by assessor on duplicate..... | 20 | 21 |
| Used in assessment and collection of taxes..... | .. | 88–107 |
| Table of..... | .. | 87 |

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| | SEC. | PAGE. |
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| FRANCHISES— | | |
| Not taxable | 3 [5] | 5 |
| Tax not affected or reduced by mortgages owned by corporations | 16 | 17 |
| No franchise tax to be imposed on fire insurance or trust companies | 18 | 19 |
| Act for taxation of, in streets, highways, &c | .. | 67 |
| FRATERNAL ASSOCIATIONS— | | |
| Act not to apply to, as defined in act of March 11th, 1893, | 18 | 20 |
| FULL AND FAIR VALUE— | | |
| Of real estate on May 20th | 6 | 7 |
| FUNDS— | | |
| Of charitable institutions and sick benefit associations, exempt | 3 [4] | 7 |
| FREEHOLDERS— | | |
| County board of, to determine amount to be raised for taxes not later than last Tuesday in August | 24 | 25 |
| Complaint of, to Board of Equalization of Taxes | 8 | 40 |
| **G.** | | |
| GOVERNING BODY— | | |
| Of taxing district, to meet on second Tuesday in August to revise taxes | 19 | 20 |
| To complete revision on last day of August | 19 | 20 |
| cities may fix time for appeals | 27 | 29 |
| May complain of property omitted or assessed too low | 28 | 29 |
| assemble commissioners of appeal after adjournment, | 28 | 31 |
| How to correct error in tax record | 30 | 32 |
| Procedure of, in apportionment of taxes | 31 | 33 |
| GRAVEYARDS— | | |
| Not exceeding ten acres, exempt from taxation | 3 [6] | 5 |
| GUARDIAN— | | |
| Personal property under control of, how assessed | 11 | 12 |
| **I.** | | |
| IDIOTS— | | |
| Not subject to poll tax | 1 | 1 |
| IMPRISONMENT— | | |
| For non-payment of personal taxes | 43 | 46 |

**(Section references are to tax revision of 1903 and to Chapter 67 of Laws of 1905.)**


| | SEC. | PAGE. |
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| INHABITANT— | | |
| Poll tax to be assessed against every male—exceptions.... | 1 | 1 |
| To render account of name and real property..... | 8 | 9 |
| Of name and personal property—refusal to be sworn, &c. ..... | 12 | 13 |
| be assessed for personal, poll and dog tax where he resides on May 20th..... | 11 | 12 |
| When cannot be found by assessor..... | 12 | 13 |
| Refusing to give list of dogs to assessor, shall forfeit $2.50, | 15 | 16 |
| A corporation is an, of taxing district where chief office is located..... | 16 | 17 |
| INSURANCE— | | |
| On lives, corporations for..... | 18 | 19 |
| (See, also, Assurance and Fire Insurance.) | | |
| INSANE PERSONS— | | |
| Not subject to poll tax..... | 1 | 1 |
| INTEREST— | | |
| On unpaid taxes, at seven per cent., or not exceeding twelve ..... | 43 | 45 |
| At ten per cent. on moneys due the state treasurer, after fifteen days..... | 63 | 60 |
| INVESTIGATION (See Board of Equalization of Taxes). | | |
| J. | | |
| JUDGMENTS— | | |
| Against taxing district, how collected..... | 25 | 26 |
| Of commissioners of appeal must be rendered within three days ..... | 27 | 28 |
| Record of, of commissioners of appeal, filed with clerk.... | 27 | 29 |
| Adding to assessment must be rendered within ten days.. | 28 | 30 |
| Of Board of Equalization of Taxes, final and conclusive.. | 7 | 39 |
| JURISDICTION— | | |
| Of state, all property within, subject to taxation..... | 2 | 1 |
| L. | | |
| LIBRARIES— | | |
| Public, exempt from taxation..... | 3 | 3 |
| LIEN— | | |
| Of taxes against non-resident holder of bank stock, from May 20th..... | 17 | 17 |
| Bank has a, on paying tax on shares..... | 17 | 18 |
| When corrected by court, tax shall remain a first..... | 39 | 42 |

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| | SEC. | PAGE. |
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| LIEN—*Continued.* | | |
| All unpaid taxes on realty after December 20th shall be a first | 49 | 50 |
| No *certiorari* or other suit shall operate to stay, unless court shall so order | 49 | 50 |
| Shall pass with title to purchaser | 49 | 50 |
| List of unpaid taxes in clerk's office shall be constructive notice of, for two years from first Tuesday in February | 50 | 50 |
| Enforcing the, for unpaid taxes against land | 51 | 52 |
| Of certificate of sale, cancelled on redemption | 57 | 56 |
| LIMITATION— | | |
| Of tax rate, not to apply to state tax, state school tax or to pay judgments | 25 | 26 |
| rate in counties | 24 | 25 |
| taxing districts | 25 | 25 |
| may be raised by referendum | 25 | 26 |
| in assessor's duplicate | 25 | 26 |
| LIS PENDENS— | | |
| Order of court staying lien on land for non-payment of taxes; notice filed as, with clerk or registrar | 40 | 50 |
| LIST— | | |
| Real and personal property to be entered in | 2 | 1 |
| Certificates for exemption may be in form of | 4 | 6 |
| Of owners, and description of real property, to be made by assessors | 6 | 7 |
| Unknown and non-resident owners to be so entered on | 6 | 9 |
| Of personal property, how made | 12 | 13 |
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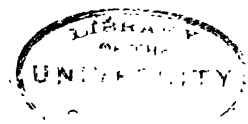
| Commissioners of appeal may subpœna—fees and penalties, | 29 | 31 |
| Board of Equalization of Taxes shall have power to compel the attendance of | 2 | 35 |

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| 4 | 5 | 6 |

ALL BOOKS MAY BE RECALLED AFTER 7 DAYS

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